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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Thursday, the 4th March, 1897.

PRESENT:

His Excellency the Earl of Elgin, Viceroy and Governor General of India, P.C., G.M.S.I., G.M.I.E., LL.D., *presiding*.
His Excellency Sir G. S. White, G.C.I.E., K.C.B., V.C., Commander-in-Chief in India.
The Hon'ble Sir J. Westland, K.C.S.I.
The Hon'ble Sir J. Woodburn, K.C.S.I.
The Hon'ble M. D. Chalmers.
The Hon'ble Major-General Sir E. H. H. Collen, K.C.I.E.
The Hon'ble A. C. Trevor, C.S.I.
The Hon'ble M. R. Ry. P. Ananda Charlu, Rai Bahadur.
The Hon'ble Sir G. H. P. Evans, K.C.I.E.
The Hon'ble Alan Cadell, C.S.I.
The Hon'ble J. D. Rees, C.I.E.
The Hon'ble G. P. Glendinning.
The Hon'ble Nawab Amir-ud-Din Ahmad Khan, C.I.E., Bahadur, Fakhar-uddoulah, Chief of Loharu.
The Hon'ble Sir Lakshmishwar Singh, K.C.I.E., Maharaja Bahadur of Durbhanga.
The Hon'ble Rao Sahib Balwant Rao Bhuskute.
The Hon'ble P. Playfair, C.I.E.
The Hon'ble Rahimtula Muhammad Sayani, M.A., LL.B.
The Hon'ble Pandit Bishambar Nath.
The Hon'ble Joy Gobind Law.
The Hon'ble C. C. Stevens, C.S.I.
The Hon'ble Sir H. T. Prinsep, KT.
The Hon'ble H. E. M. James.

QUESTIONS AND ANSWERS.

The Hon'ble RAO SAHIB BALWANT RAO BHUSKUTE asked:—

"(1) Have any enquiries been made with regard to the questions asked by me on the 19th of March, 1896, as to the restriction of age

on students seeking admission to the High Schools in the Hyderabad Assigned Districts?

"(2) If so, is there any objection to the papers being laid on the table?"

The Hon'ble SIR JOHN WOODBURN replied :—

"(1) Yes.

"(2) No. I lay the Resident's reply to our enquiry on the table."

The Hon'ble RAI BAHADUR P. ANANDA CHARLU asked :—

"(1) Will the Government be pleased to state whether, since the disposal of the papers Nos. 975 and 976 of the Government of Madras, dated 13th August, 1883, any discussion or correspondence has taken place between the Government of India and the Secretary of State with reference to the settlement of land-revenue so far as the Madras Presidency is concerned?

"(2) If so, will the Government be pleased to place on the table the correspondence so far as it relates to the Madras Presidency?

"(3) Will the Government be pleased to state whether the despatch of the Secretary of State for India, No. 4 (Revenue), dated 8th January, 1885, did not relate solely to the North-Western Provinces, in which there were no prior pledges or declarations of policy and no question of revision of settlement?

"(4) Will the Government be pleased to state whether the Government of Madras or any other competent authority put forward for the Madras Presidency any proposals other than those contained in its orders Nos. 975 and 976, dated 13th August, 1883?

"(5) If the Madras Government or any other competent authority made any such proposals, will the Government be pleased to state their date and substance?"

The Hon'ble SIR JOHN WOODBURN replied :—

"*Questions 1 and 2.*—Since the disposal of the papers referred to, correspondence has taken place between the Government of India and the Secretary of State with reference to the settlement of land-revenue, in which the Madras Presidency, together with the other provinces of India, has been concerned. The same objections exist to the publication of that correspondence as were explained in the answer given to the Hon'ble Member's questions 1 and 3 on the 25th February. No such correspondence of any importance has taken place in which the Madras Presidency alone has been concerned.

"*Question 3.*—The despatch referred to contained the Secretary of State's final orders in a discussion which related to the whole of India except the permanently settled tracts: it did not relate solely to the North-Western Provinces; and it dealt mainly with the question of revision of assessment of land-revenue.

"*Questions 4 and 5.*—During the discussion which was closed by the despatch of the 8th January, 1885, and to which the question is understood to refer, no proposals other than those contained in the Madras Government orders Nos. 975 and 976, dated the 13th August, 1883, were put forward for the Madras Presidency, either by the Madras Government or by any other competent authority acting in its behalf."

NEGOTIABLE INSTRUMENTS ACT, 1881, AMENDMENT BILL.

The Hon'ble MR. CHALMERS moved that the Report of the Select Committee on the Bill to amend the Negotiable Instruments Act, 1881, be taken into consideration.

The motion was put and agreed to.

The Hon'ble MR. CHALMERS moved that the Bill, as amended, be passed. He said :—"The Bill is a Bill to assimilate the provisions of the Indian Act to those in the English Act in one particular respect, namely, in the case where a cheque is drawn on a bank and that bank fails. Now, with Your Excellency's permission, I desire to make a suggestion as to the course which should be

pursued in order further to assimilate the Indian to the English law on the subject of negotiable instruments. In order to make my suggestion clear I must advert for a moment to the history of Legislation in England and in India. The main Indian Negotiable Instruments Act was passed in 1881. That Act applies in substance only to what may be called English instruments. It contains a saving for all usages as to hundis and other instruments in the native languages. Applying, as it does, only to English instruments, the object of the framers was to codify the English Common Law as it existed in 1881. The Indian Act of 1881 reproduced as nearly as possible the English Common Law, and it passed through this Council without amending the rules of the Common Law. During the same year a codifying Bill was introduced in England. Its frame and of course its language differed from the frame and language of the Indian Act, but like the Indian Act its object was as far as possible to reproduce the existing Common Law without alteration. That Bill did not pass in 1881, but the next year it was introduced into Parliament and became law as the Bills of Exchange Act, 1882. In its progress through Parliament in England it was referred to two Select Committees, one in the Commons and the other in the Lords, and those two Select Committees introduced a series of changes and amendments in the Common Law rules. The principle on which they acted was that they introduced no contentious amendment, but they introduced all amendments on which the whole of the members of the Committees were agreed. The result of amending the law in England was to create a divergence between Indian and English law with respect to negotiable instruments. The English and Indian Acts alike are founded on the English Common Law, but by reason of the amendments made in the English Act the two laws have now diverged. This was found to be inconvenient in India, and in 1885 an amending Act was passed. The Indian Act of 1885 amended the Indian Act of 1881 in nine particulars, bringing it into line with the English Act in these nine particular cases. The present Bill, which I am now asking you to pass, amends the Indian Act in a tenth particular, and again, in this particular, brings it into line with English legislation. Since the Committee reported I have had a letter from Mr. Justice Shepherd of Madras. He calls my attention to the terms of section 60 of the Indian Act and says that its wording is ambiguous, and that it is doubtful how far that section corresponds with the English law, although he conceives, and the Court has held, that it was intended to lay down the same rule. Well, in addition to this I have had one or two other suggestions and I have read through the two Acts, and I find that on many points there still exist divergences. My friend Sir Griffith Evans mentioned one to me, namely, the effect of a verbal discharge of a Bill. There English and Indian law differ. I find again that the effect of a blank endorsement being followed by an endorsement in full is different in England and in India. I find again that the effect of a conditional acceptance is different in England and in India; and I find further that the rules as to crossed cheques somewhat differ in England and in India. And then comes the question whether this process of assimilation ought to be carried further. If we go on amending the Indian Act in detail after detail it will become an almost intolerable patch-work. But there is an alternative course which might be taken, and that would be to adopt, once for all, the English Act, of course applying it only to what may be called English instruments and making the necessary saving for hundis and for one or two peculiarities of Indian law. For instance, we could not apply to India the English law of Bank Holidays; but I suggest for consideration whether it might not be convenient to have, once for all, the English Act. It is a question purely for the mercantile community, and not a question that concerns the Government in any way. It is not a question of theoretical convenience; it is a question Lord practical convenience. There are no doubt arguments both ways. On the one hand the merchants, since 1881, have got accustomed to the provisions of the Act of 1881. They know these provisions, and it might be inconvenient to them to find the same propositions of law stated in different terms. On the other hand the English Act has been adopted with hardly any modification throughout the Queen's dominions; it has been adopted in Canada; it has been adopted, I believe, in the whole of the Australasian Colonies, and in several other Colonies besides. It might make for mercantile convenience to have one law expressed in the same terms for the whole of the Queen's dominions. Decisions given in one country would then become authorities which could be quoted in another country, and we should have the benefit always of the Privy

Council's decisions ruling throughout the Queen's dominions. It certainly is convenient in some ways that instruments like bills of exchange which circulate freely from one country to another should not alter their laws as they go. It is convenient that a bill drawn in England on Australia, or a bill drawn in India on England should be governed by the same law, both where it is drawn and where it is acceptable and payable; but, on the other hand, as I have said, it is a question for merchants to consider whether the inconvenience of having a new Act would outweigh the conveniences which I have pointed out. It is a question of practical convenience, and I hope we shall endeavour to obtain their opinion; and we shall certainly follow it. It is not a question to be determined on theoretical grounds, but is purely a question for the merchants to decide for themselves and for their wishes to be given effect to."

The motion was put and agreed to.

PROVIDENT FUNDS BILL.

The Hon'ble MR. CHALMERS presented the Report of the Select Committee on the Bill to amend the law relating to Government and other Provident Funds. He said :—"The Report deals fully with the changes we have made. If, when the report has been in the hands of Members, they desire any further explanation, I have no doubt on behalf of the Committee I shall be able to go into the matter."

GENERAL CLAUSES BILL.

The Hon'ble MR. CHALMERS presented the Report of the Select Committee on the Bill to consolidate and extend the General Clauses Acts, 1868 and 1887.

The Hon'ble MR. JAMES said :—"It is with great diffidence that a layman like myself ventures to join issue with the Hon'ble Legal Member on a point of law, but I trust that when the Council has heard me it will consider that I have justification for doing so. I object to the new definition of good faith on several grounds. In the first place it is inconsistent with the Penal Code, and the passing of it will stultify the Council. In one law we shall say, as we have said for 35 years, that good faith shall not be pleaded without due care and attention, in another that, if done honestly, there may be negligence. The result of the amendment must be that the old definition will disappear from the Penal Code which will so far be emasculated. The alternative, I understand, is, that in every place where the word 'good faith' occurs in the Penal Code we must insert words like the following: 'Whenever with good faith and with due care and attention'. But will not that be a contradiction in terms? Substitute for 'in good faith' the words of the new definition proposed, and how will it run? Whoever does an act (in fact honestly, whether there be negligence or not) with due care and attention In the second place, I object to amending so well-known a provision of law, which has worked well for the last 37 years, without it can be shown that it has worked badly. The Bench, the Bar, the Magistracy all know it, and I say, that as practical men, we should leave well alone. Thirdly, I maintain with the greatest deference to the Hon'ble Member that the old definition is, whatever may be thought in England, a far better one as a practical working rule and more suited to India than the new one. Everyone who knows anything of India is also aware that negligence is the thing that a Native caught *flagrante delicto* always pleads: 'Huzur main ne bhul kya', and how admirable they are at pleading honesty. To take an instance: most of us know how terribly fond many classes of Natives are of making false accusations against respectable men or against persons they envy or dislike, out of pure spite. The law now says. 'It is not a transaction to prefer in good faith an accusation against any person.' The amendment will enable the common slanderer and blackmailer to get off scot-free. His defence will be 'I admit that I did not take any steps to test the truth of the accusation, but I heard it from a respectable man in the bazaar whose name I do not know. I have been negligent, but I thought if the accusation were true I ought

to bring it to notice. My only sin is negligence; I acted in good faith honestly. My motive was unimpeachable.' He will get off.

"I am told that the new definition is needed, so as to bring the law of India into harmony with the law that the Privy Council at home have to administer, namely, with the very latest decisions of the House of Lords. My Lord, every Sunday, or at least whenever we Christians hear the Litany, we pray that the Almighty may endue the Privy Council, and all the Nobility with grace, wisdom and understanding. I humbly think that, if when trying Indian cases the Privy Council forgets that it has to decide them by Indian law and not English, they must be past praying for. But the Hon'ble Mr. Chalmers surely would not have us believe that eminent men like Lord Hobhouse and Sir Richard Couch have forgotten their Penal Code. Even if they did, there are learned Parliamentary Counsel to remind them of it. One day we shall have them objecting to the Mitakshara and Mayuka and all Native Laws, for the same reason that the House of Lords does not recognise them. In any case, if confusion will be caused by diversity of definition, surely it is better that it should be confined to a few eminent persons on the Privy Council rather than that the great mass of those who have to carry out the law in India shall be puzzled by a new, and as I think dangerous, doctrine.

"And my Lord, I go still further and submit that the very reason brought forward, that we are always to bring our Indian law into the same lines as the English, is unsound. Of course I am not referring to highly specialised laws, like the Negotiable Instruments Act. What did that eminent Judge, Sir James Fitzjames Stephen, whose chair the Hon'ble Mr. Chalmers is now so ably filling, say of the Indian Penal Code? He said 'It is the criminal law of England, clothed and in its right mind'. The object of our Legislature in India has been to pick out all that is best in the great amorphous mass of English law, discarding what is judged wrong or unsuitable to India. We have the great authority of Lord Macaulay for our present definition. We have had a succession of able Legal Members, like Sir Henry Maine, Lord Hobhouse, Sir James Stephen, Sir Andrew Scoble, and none of them dared to lay a sacrilegious finger on this definition. It is wonderful indeed what very little alteration the Penal Code has needed. More justification, I submit, is required than that the present House of Lords has endorsed a maxim that did not commend itself to Lord Macaulay or any of his successors until now. If we are to alter our law every time the House of Lords rules something or other, whether it suits us in India or not, our law will soon be in a pretty state.

"Yes, my Lord, I traverse the position utterly that we ought to, or as a matter of fact that we do always, carry out English principles into our law. We try and import its spirit of fairness no doubt, but the result of our attempt to follow its principle is not always happy. Look at the law as to debtor and creditor, and the mortgaging of ryots' lands. If this is the kind of justice which English principles lead us to, let us have no more of it. Why, in the Evidence Act you have what, I am told, is an absolute violation of English principles. Look at section 133: 'a conviction is not illegal merely because it proceeds upon the uncorroborated evidence of an accomplice.' What is more, England herself is now beginning to take a leaf out of our own book. In England, an accused used to be entreated by the Police and Courts to hold his tongue lest he should say anything likely to injure his chance of escape. In India for years we have taken the sensible course of allowing the Judge or Magistrate to examine an accused fairly, to ascertain if he can account for the damaging evidence against him or offer any valid explanation, and if he fails, of course the Court draws its own conclusion. And now the English Legislature has followed India, and allows accused persons to give evidence in English Courts on oath. I almost believe that, if we are not in too great a hurry to alter it, we shall some day find Parliament copying our definition of 'good faith' too. *Ex Oriente lux*, as it always has been.

"My Lord, as we are dealing with the subject of General Clauses, may I be permitted to make an appeal to this Council in general, and to the Legislative Department in particular, to make the language of the law generally less ambiguous? I am free to admit that the drafting of our laws is done in the

most excellent good faith; that it is done in fact very honestly, and that the element of negligence is here certainly conspicuous by its absence. It is certain also that no law can provide for every conceivable case, and one of the uses of the Superior Courts of course is to clear up doubts and interpret on occasion. But the example of the Penal Code shows how transparently clear it is possible to make a law. When any ordinary man of business is informed that other Codes are not capable of similar interpretation and, as I have been gravely told lately, that a study of House of Lords judgments or digesting twenty pages of an English text-book is necessary to ascertain the meaning of a common phrase, it must be admitted that there is something wrong. These text-books are not, remember, in the hands of a vast majority of those who have to administer the law in the mufassal, and to supply them on even a moderate scale would involve a very great cost. Still there is an irresistible tendency amongst lawyers, as in every learned profession, to make esoteric rules of its own, not understood by the vulgar. And once let them get outside the Codes within which the Legislature wishes to fence them, they go wandering about at their own sweet will in the tangled jungle of English text-books and English case law, till one is fairly driven to doubt of what use the Codes may be. They excuse themselves by alleging that the language of the Codes is ambiguous. I should like to quote an example.

"The Code of Civil Procedure says that if a usurer, say one in one of the famine tracts, who has a special desire to possess his indebted neighbour's vineyard, which is mortgaged to him, puts in an application for foreclosure, the District or Sub-Judge 'may' sell him up, his fields, his wife's ornaments, all but a pair of bullocks, his plough and the materials of his house. Or Shylock 'may' apply to put the debtor in prison, a threat that only occasionally fails to bring the most recalcitrant debtor to his knees. You would think that in time of famine especially, the Court would have some discretion in a case of the kind. The Court 'may' sell up or imprison the debtor. You would think that the Legislative Council of the day meant, when it passed the section, that the Court 'may' do it, if it seems the just and proper thing to do. Not a bit of it—'may' is here mandatory and means 'must'. The Court may very likely find some ingenious way out of it. It will say to the usurer, 'Really, I think my old edition of Maxwell on this subject "may," that is, "must" be wrong. I will send home for the latest edition and adjourn the case for six months.' On the other hand, there is a section (326) of the Code of Civil Procedure authorizing a Collector to represent to the Court that a sale of property is objectionable, and the Court then 'may' authorize the Collector to provide for the settlement of the decree. Does 'may' here mean 'must'? Oh, no—It means, 'May if the Court likes'; and I have known a Court snub the Collector and say that it doesn't like. The Hon'ble Mr. Chalmers himself has admitted that if we want 'may' to mean 'may,' we must insert after it always the words 'if he so pleases.' Well, instead of altering the definitions of the Penal Code, cannot the Legislative Department have the old Acts examined, and put interpretation clauses in them, to say what the ordinary words mean, instead of telling men to go to text-books, which the Government of India does not supply, and which are not law in India? If only half the labour spent in going over and over the Acts, to pick out and repeal redundant but perfectly harmless expressions, such as 'Be it enacted,' 'for the purposes of this Act,' 'section so and so is repealed,' were devoted to making the Codes more intelligible, I doubt if I should have had any occasion to make these remarks.

"My Lord, I know that my hon'ble friend on my left is burning to say, of course in Parliamentary language, 'What has the like of thee to do with the interpretation of Codes—*ne sutor ultra crepidam.*' But, my Lord, I believe that what I say represents the views (be they right or wrong) of hundreds of your ablest servants administering the laws far away in the mufassal. They are the real rulers of the country whose convenience has to be considered. The multiplicity and gravity of their duties strains them nigh to the breaking-point and this Council has no right to add unnecessarily to the burden by meekly accepting the position that the interpretation of common terms in the Indian law is to be looked for outside the Statute-books. I appeal therefore to the Hon'ble Mr. Chalmers with

the strongest possible confidence, not to bewilder the Civil Service of all ranks by needlessly altering the Penal Code which they so thoroughly understand. Speaking in their name I would respectfully press him to consider this as their prayer:—'Do not consider yourself bound to introduce every "dictum" or every "obiter dictum" of the English Courts of Law into India. Don't legislate over our heads. Cast out all expressions you can from the Indian law which necessitate references to English law-books. Strive to prevent the Upas-tree of English or Indian case-made law spreading. If the Courts decide that the law does not mean what plain men of intelligence, reading it, would understand, pray alter it and make it more clear. See if you cannot make a distinction between laws for the Presidency-towns where you have a highly complex mercantile system, based on English modes of doing business, and where there are solicitors and barristers who understand them, and for the mufassal—in a word, for places that differ as widely as the Sind Frontier Regulation does from the Negotiable Instruments Act. In addition, try and make a simple just law of debtor and creditor, to stop the rampant mischief going on up-country. Then, indeed, when you retire you will carry with you the admiration and respect of the Civil Service, and, far more than that, the eternal gratitude of the people of India.'"

The Hon'ble SIR HENRY PRINSEP said:—"It was not my intention to trouble the Council with any observations of my own to-day, although I had some intimation that my hon'ble friend on my right (Mr. James) intended to address the Council on this subject; but as he has specially referred to me I only wish to make one observation for his own special information with reference to the use of the word 'may' in the particular instance which he has cited. He seems to object to the interpretation which the Courts have put on that particular word in the way of holding that it imposes an obligation on the Courts to act, and he seems to think that when the law says that a Court may sell certain property in execution of a decree, it imposes no obligation.

"In the instance mentioned the Courts have very properly held that, although the word 'may' is here used by the Legislature, they are bound to act and have no discretion. They are under an obligation to discharge a public duty. The word 'may' is used rather than 'shall' not to indicate an absolute discretion in regard to such action, but as more appropriate than the imperative word 'shall' which would probably raise difficulties in the minds of some officers in applying such laws as the law of limitation which would restrict the action of a Court. But the Courts are bound to act unless so restrained and to execute decrees even by sale of the debtors' property. Personally I have some sympathy with the Hon'ble Mr James in the observations he has made in regard to the use of the words 'good faith,' but as I understood from the discussion in the Committee that it was not intended in any future codification of the Penal Code to alter the law in this respect, I did not think it necessary to make any objection."

The Hon'ble SIR GRIFFITH EVANS said:—"I do not desire to make any lengthy observations upon what has fallen from the Hon'ble Mr. James. It is not necessary to have any debate when a Report is presented but it is sometimes convenient that observations should be made, and I think it was very convenient that the Hon'ble Mr. James should make the remarks that he did now in order to draw attention in time instead of reserving them for the time when they really will have to be debated, that is the time when the consideration of the Report comes on. No vote is taken upon the presentation of the Report and no conclusion can be come to to-day.

"What I wish to say in this matter of the definition of 'good faith' in the General Clauses Acts is this. It is not really a matter of such great importance. It is merely a question really of what meaning those words shall bear in Acts drafted in future when there is no special definition given for them. In all future Acts it will be open to the Council either to insert the words 'good faith' without anything added to them, or without any restriction to them, in which case they will bear the meaning which is set down in the present clause, that is to say, that it will mean an act done honestly, though it may be negligently,

but, if for the purpose of any Act, as, for instance, the Penal Code, it is thought desirable to insist upon something more than honesty in order to constitute 'good faith,' it will be open to the Council always to have a special definition in that Act, and when the Penal Code is amended, it will, of course, be necessary to consider whether it is at all desirable to make any alteration in the present definition. If the Penal Code is re-enacted with the special definition of 'good faith,' which it now contains, that definition will override the definition in the General Clauses Acts, because the definitions in the General Clauses Acts are all governed by the clause which says that certain words are to mean so and so, unless the contrary is expressed, or unless the context compels a contrary interpretation. So that it is really a question of convenience as to whether we should put in any definition of good faith at all in the General Clauses Acts, and the matter will be open for discussion whether it is worth while to do so. The two courses that we can adopt when we come to the consideration of the Report are either to adopt the definition in the Bill or to leave 'good faith' without a definition in the General Clauses Acts and to put in special definitions in special Acts. Even now, if we were to pass an Act without any definition in the General Clauses Acts connected with transfers of property, and so on, using the words 'good faith,' the definition given in the Penal Code would not help the matter at all. We should have to refer to the context to the meaning of the words in ordinary English and to the Privy Council decisions and to the House of Lords' decisions, and might find the Privy Council decisions are not exactly the same as the House of Lords' decisions. It is purely a matter of convenience whether we should when it comes to the discussion of this Report, retain this provision in order to give a fixed meaning to 'good faith' when used in future without qualification, or whether we should leave it without a general definition, bearing in mind that, if no special definition of good faith is inserted, and that, if we should use the words 'good faith' in an Act connected with the transfer of property or other matters, it would not be open to anybody to interpret that word by the aid of the Penal Code definition which is a special one. As I say, it is a matter of convenience and not a matter of cardinal importance, but the Hon'ble Member may rest assured that no one will dream of altering the definition in the Penal Code without consideration and without coming to the conclusion that that definition should be altered.

"As regards the exhortation which Mr. James has addressed to the Legal Member of Council to clear up those various ambiguities with regard to 'may' and 'shall,' I will leave it to the Legal Member to answer those observations."

The Hon'ble MR. CHALMERS said:—"I am much obliged to my friend Mr. James for his able and amusing remarks, first of all on this particular Bill, secondly, on Legislation generally, and thirdly on the legal profession at large. I do not propose to follow him the whole way through, but, although I listened with interest and attention to what he said, I must say that, as far as I am at present advised, I wholly disagree with him, and I am not convinced by his arguments. I wish particularly to deal with the definition of 'good faith' in the first instance. My friend Mr. James appealed to me not to introduce English law into India. I deny that this has anything to do with introducing English law into India. I plead guilty to introducing the English language into India for this purpose, and nothing more. It is not a question of law; it is a question of language. Those definitions that we give here are simply *primâ facie* definitions of the meaning of words. They lay down the meaning words will have in future Acts if the contrary is not expressed, and if there is nothing repugnant in the context or subject matter. It is a pure question of language. We are only dealing with the *primâ facie* meaning of a word. It is exactly to avoid those discussions in Court which my friend referred to that these definitions have been put in. We cannot, as Mr. James suggests, define every word in the English language that is used in an Act. You must limit your definitions somewhere, but there are certain common words which are continually occurring in Act after Act, and it is convenient to have a *primâ facie* meaning for them, that is to say, the meaning they should bear unless they are specially interpreted. As to 'good faith,' I admit, of course, that we have in this definition departed from the

definition given by the Indian Penal Code. Now I think that may be justified on many grounds. In the first place the definition in one Act has absolutely no bearing on the use and meaning of a word in another Act. There is no clearer principle than that, if you put a definition into an Act, you put it in for the purpose of showing that you are using the word in that Act in a particular and peculiar sense. The fact that in future Acts 'good faith' will mean that a thing is done honestly whether a thing is done negligently or not, will in no wise affect the Penal Code or the construction of the Penal Code. Then comes the question of expediency. Why should we depart from the definition given by the Penal Code? I think there are various reasons for this. In the first place, as I say, our Acts are passed in the English language, and ultimately India is governed by English Statutes. It is inconvenient in the mass of Acts—I am not speaking where there is a special definition, but where we do not define—it is inconvenient that we should have a common ordinary English word used in a sense different to that in which it is used in English Statutes and different to that by which it has been interpreted by English Courts and different to its use in ordinary language. Then, again, there is another cardinal rule that, in defining terms in common use, you should, as far as possible, keep to the ordinary and popular meaning of those terms. Now I think in the English language generally good faith is opposed to bad faith. I think we should hesitate to say that a man—I am speaking of a man in common life and not from the Penal Code point of view—but we should hesitate to say that a man who acted negligently acted in bad faith. Of course, there may be such negligence as to be evidence of bad faith. There may be a question of inference as to whether he acted in good faith or merely negligently. The two things in common language appear to be perfectly distinct. It is one thing to say a man acted in bad faith, and it is quite another and a different thing to say he acted negligently. Now as to the Penal Code my friend Mr. James is very much afraid that if the Penal Code should be consolidated and re-enacted, its force will be weakened by reason of this definition existing in the General Clauses Acts. I think his fears are quite groundless. In the first place this Act is not retrospective. In the second place, if eventually we consolidate the various enactments amending the Penal Code, we should pursue one of two courses. I am assuming, of course, that we did not wish to change the law. One course would be to re-enact the Code and the definition of the Code. There would be nothing unusual in that. We should keep the old Indian Penal Code definition; throughout the Statute-book each special Act has its special definitions. There would be nothing anomalous in keeping the old definition of 'good faith' in the Penal Code, if it were convenient. I am inclined to think that a good many people would say that would be a convenient course to follow. But then there would be another course. We could omit the definition of 'good faith' given by the Penal Code, and then of course this definition would automatically apply, but we could not omit the words of the old definition in the different parts of the Indian Penal Code in which the expression 'good faith' is employed. You must read this old definition of 'good faith' into every section of the code where the term 'good faith' applies. Let me take section 79, which provides that 'nothing is an offence which is done by any person who is justified by law or who by reason of a mistake of fact and not by reason of a mistake of law in *good faith* believes himself to be justified by law in doing it.' Now I quite agree that, if we simply reproduce those words and repeal the definition, we shall be altering the law, but not consolidating it. We could not do that. What we should do would be this: We should have to insert in addition to the term 'good faith' the words which are omitted from the old definition. We should have to insert on the face of the Code that 'nothing is an offence that is done by any person who is justified by law or who by reason of a mistake of fact and not by reason of a mistake of law in *good faith and without negligence* believes himself to be justified by law in doing it.' Now it seems to me that if we did that it would have exactly the opposite effect to what the Hon'ble Mr. James fears. I think a Court which would hesitate to convict a man of bad faith, would not shrink from saying: 'Well undoubtedly you were negligent, and that brings you within the law, and I convict you on the ground of negligence.' My impression is that, if the existing definition were

written out in full in the Code, that the law would rather be strengthened than weakened.

"Let me take another class of cases. The term good faith is used continually throughout the Statute-book. Let me remind you of a case where we used it the other day. In passing what is commonly known as the Plague Act, we put in a section protecting officers who acted in good faith. We protected them in respect of anything done or in good faith intended to be done under that Act. What is the interpretation to be put on good faith there? Is it to have that special interpretation which my friend Mr. James desires for it, or is it to have the interpretation which I think a right and fair one? If the case came up now it would have to be argued out in Court and, if a reference were made to the Penal Code, it would have no application to it. On the other hand, reference would no doubt be made to the English decisions and to the meaning of the words as used in English Statutes. I think the fair meaning is the meaning which we propose to give in this Bill. You know what pressure there is thrown upon officers now; how they are harried and pressed and overworken and overburdened in dealing with plague in Bombay. What we have done, if the English law and the English language is to be followed, is to protect the officer who may unintentionally, perhaps, go beyond his powers or outside his powers. We protect him if he acts in good faith. I admit that under that Plague Act the interpretation of 'good faith' is doubtful, but I should like for the future to put that interpretation beyond all doubt. I should like to protect the overstrained officer who really has done a thing *bonâ fide* and in good faith, even though the Court might say he has acted somewhat negligently. It is not only in the Penal Code that 'good faith' occurs; it occurs also in the English law, and it occurs in mercantile transactions. The rule laid down by clause (20) has been laid down in England unequivocally since 1836, and it is very inconvenient as I say in mercantile transactions where the transactions are between two countries that a different law should apply as between one country and another. There is nothing to prevent us in future legislation from imposing liability on a man who has acted in good faith, but negligently. But when we wish to impose such a liability I think it is better to do so expressly There are numerous cases where a man ought to be held liable for negligence but then it is better to say so in terms. To pass away from that definition. I do not know whether I have satisfied my friend Mr. James or not, but at any rate I think I have satisfied him that there is a good deal to be said on both sides.

"Then with regard to the use of the terms 'may' and 'shall.' That is a matter which cannot very well be dealt with in an enactment. The only possible enactment would be an enactment to say that the English language should have the same meaning in England as in India and in India as in England. What the Courts in England (and I take it the Courts in India have held the same) is this, that *primâ facie* where the word 'may' is used it gives an option, but where a public officer is empowered to do a particular thing for the benefit of the public, he is in the position of a trustee, and there may be a duty outside the Act itself and he is bound to carry it out. Where there exists a duty outside the Act itself, then although a power is given he is bound to exercise it. That was the principle laid down in the House of Lords in the Bishop of Oxford's case. I argued that case myself and I argued strongly to the contrary and was beaten, but the law in England at any rate puts the rule upon an intelligible basis. I do not see how any legislation can affect that. You may have a duty outside the Statute itself, and that duty must be obeyed. The construction of 'may' as 'must' has only a real application in the case of public officers exercising a public trust. Then my friend Mr. James appeals to me generally to give up all ordinary legislation and introduce a law of debtor and creditor which will bring in the millennium. I am afraid I am sceptical as to my power to do that. I have spent much of my life as a Judge at home in dealing with cases of debtor and creditor there, but certainly no legislation can give common sense, and no legislation can prevent the needy from borrowing money to meet his present necessities at a high price which he shall have to pay for dearly in the future. I agree that we ought seriously and carefully to consider any proposition that is put before us, but as long as human nature

is human nature, I do not think we can bring about any very startling change, or make poor men provident by paper Acts and Statutes. Legislation may make rich men poor, but I doubt if it can ever make the poor rich."

INDIAN EMIGRATION ACT, 1883, AMENDMENT BILL.

The Hon'ble SIR JOHN WOODBURN moved that the Bill to amend the Indian Emigration Act, 1883, be taken into consideration. He said:—"The amendment is a very simple one. It alters only one section of the Indian Emigration Act, and as I explained to the Council last Thursday, its object is only to extend to Sarawak certain privileges in the matter of emigration which are enjoyed by the adjoining Straits Settlements."

The Hon'ble MR. REES said:—"The natives of India, who leave their country for the Straits Settlements and the adjoining territories, belong almost exclusively to the southern districts of the Madras Presidency, and this Bill provides for the extension of the comparatively free system, which is fortunately permitted in regard to the Straits Settlements and its protected Native States, to other neighbouring countries, in the administration of which the Government of India has confidence, which obtain their supply of labour from India through the agency of the Straits Immigration Department. For instance, Raja Brooke's Kingdom, which I abstain from calling by its name on account of the wide difference of opinion which prevails as to its proper pronunciation in the Malay archipelago and in other parts of the world.

"I have been familiar for many years in India with the classes, which the Bill will affect, and have also had some opportunity in the Straits Settlements of studying their position in that country and of enquiring into their circumstances in localities for labour in which they are recruited through the agency of the Straits Government. I may therefore be permitted to express the belief that the proposed extension will be to the advantage of the localities in question in the farther east to which these emigrants will proceed. It will also be to their own advantage. They will leave the Coromandel coast for that of Borneo, which much resembles the rich coast of Malabar, and they will return enriched by their savings.

"In spite of the very large increase in recent years of emigration to Burma, and in a less degree to the really more foreign country of Assam, and notwithstanding the steady flow of emigration to Ceylon, the population of Madras is still the most homekeeping in India. It is very slow to move in large numbers to a new field. Any measure, such as this which facilitates movement to a country in which the demand for Indian labour is in excess of the supply must be advantageous. In the Straits and adjoining territories the Tamil cooly is highly valued and well cared for, just as he is on the plantations of south India. On the Madras tea and coffee estates he has grown accustomed to good pay and to good treatment, and as he is not likely to go farther and fare worse, there is no occasion for over solicitude in his behalf on the part of the Government. While the conditions of emigration from India to the Straits were under consideration, a Governor of the latter province said it would be as easy to keep flies from honey as to keep the Tamil cooly from the Straits. Subsequent experience has proved the correctness of this view, and free passengers leave for the Straits annually in thousands. The present Bill will facilitate the flight of the flies to the honey, and provide a new, large and fertile field for its collection."

The motion was put and agreed to.

The Hon'ble SIR JOHN WOODBURN moved that the Bill be passed.

The motion was put and agreed to.

INDIAN STAMP ACT, 1879, AMENDMENT BILL.

The Hon'ble SIR JAMES WESTLAND moved for leave to introduce a Bill to amend the Indian Stamp Act, 1879. He said:—"The object of the Bill is to carry out two amendments in the Stamp Act. These two amend-

ments relate to different subjects and are in no wise connected with each other. The first of them relates to documents which evidence the indebtedness of municipalities and other local authorities. When these local authorities issue public loans they issue to their creditors debentures and bonds in certain forms. Afterwards for the convenience of these creditors and for the purposes of transactions on the money-market in sale of those debentures, they carry out the steps which are known as renewal, consolidation and subdivision of those debentures; that is to say, they issue a new debenture in lieu of an old one; they sometimes issue a new debenture in lieu of more than one old one and they sometimes issue more than one debenture in lieu of an old one. According to the strict reading of the General Stamp Act, every debenture so issued, even if it is only a renewal in substitution for an old one, requires a stamp-duty to be paid upon it. As a matter of fact, in order to the convenience of business, we introduced a practice which is not in strict conformity with the Stamp Act, but it enables the business to be carried out, and the Government at the same time to levy the proper duty; that is to say, we tell the local authority that, if you pay up a half per cent. which is the rate of duty required upon the total amount of your loan, we will issue a notification under a certain section of the Act, which will exempt from all stamp-duty in future, not only the original debentures which are issued, but all debentures which in future may be issued in substitution for the original ones. These notifications are very numerous, and in fact when we issued a consolidated notification two or three years ago, the mere enumeration of the bonds covered by these numerous exemptions occupied a few pages of the Gazette. But the fact remains that at present no debenture-holder of a municipality or District Board can absolutely know whether the document he holds is of legal validity, unless he turns up these notifications to ascertain whether or not his particular bond is enumerated among the exemptions. The object of the Bill which I ask leave to introduce, is to apply to this practice of the Government of India the force and validity of law. The provision is that when a municipality or local authority takes a loan it shall pay to us the duty upon that loan, and that the debentures which it issues shall be exempt from all further duty. Moreover, we apply this law not only to future debentures but to past ones, and we word the Bill in such fashion that debentures are valid whether they actually bear stamp-duty or not, although the municipality, if it happens to have issued any debentures without stamp-duty, remains liable for the stamp-duty. After long enquiries we have found that, taking the whole of India together, nearly every existing debenture has been exempted, and there is, I think, only one small outlying municipality in Madras which has omitted to observe the provisions of the law, and which, I dare say, we shall have to call upon to pay up the R10 or R20 which it owes to us in respect of this omission.

"The second amendment which this Act introduces relates to a class of documents which have, ever since the last general Stamp Act was passed, entirely escaped the proper duty payable upon them. Article 60 of the General Stamp Act provides that a five-rupee stamp shall be the maximum chargeable in respect of the transfer of any interest secured by a bond, lease, mortgage-deed or policy of insurance. In the Stamp Act, which was in force before this Stamp Act of 1879 was passed, the word 'lease' did not occur, and nobody can find out how that word 'lease' came to be inserted in this new Stamp Act. The Bill of that time was in charge of Mr. Cockerell, and a few months after the Act had passed, his attention was drawn to the operation of this article when he happened to be inspecting the office of the Collector of Madras. He found that a transfer or conveyance of an estate of very large value which was held under a lease (as many of the tea and coffee estates are held under a lease from Government), was dealt with as a transfer of an interest secured by a lease. A pure conveyance of this sort ought obviously to bear a conveyance stamp which comes to about one per cent. on the whole value. He expressed his surprise that this article of the Stamp Act had been interpreted in this way, and stated what of course he knew to be the case, having been in charge of the Bill, that it was intended for an entirely different purpose, and that this particular document on which only a five-rupee stamp had been paid was, in his opinion, really a conveyance on which a much higher stamp should have been paid. The question was, a short time after that,

referred to the High Court of Madras and afterwards also the opinion of the High Court of Calcutta was taken on a similar question. They held, as they were bound to hold, in interpreting a law of taxation in the strictest sense, that a document of this sort was under the law stampable only with a stamp of five rupees. This was brought to the notice of the Government at the time, and it was decided that the point should be taken up when a general amendment of the Stamp Act came under consideration. I may mention also that at two subsequent periods two very eminent firms of solicitors have equally drawn our attention to this provision of the law, and pointed out that the result of it was that a pure conveyance of a valuable property, instead of being stamped, as under the Stamp Acts of other countries it would have been stamped, with a conveyance duty, was let off with the very small duty of five rupees only. I believe that we have under this provision of the law lost revenue which may be estimated by tens of lakhs of rupees. I would not ask the Council to pass an Act of the present kind for the simple purpose of enabling us to levy any new duty with the object of enhancing the stamp-revenue. The object we have in view is to remedy what is a distinct error in the law of 1879 and to remove from it a provision which makes the duty leviable on an important class of transactions, quite different in principle from that which is levied in England and other countries where stamp-duties are levied. The remedy we propose is simply the restitution of this particular Article 60 to the form it had before the Act of 1879 came into force, namely, by cancelling in it the word 'lease'; and we define in another part of the article that the transfer of a lease which is made by way of assignment and not by way of under lease, that is to say, that the transfer of a property which is held in leasehold tenure, is to be stamped in the same way as a conveyance is stamped."

The motion was put and agreed to.

The Hon'ble SIR JAMES WESTLAND introduced the Bill.

The Hon'ble SIR JAMES WESTLAND moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The motion was put and agreed to.

The Council adjourned to Thursday, the 11th March, 1897.

J. M. MACPHERSON,

Secretary to the Government of India,
Legislative Department.

CALCUTTA;
The 5th March, 1897.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 10.} CALCUTTA, SATURDAY, MARCH 6, 1897.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Calcutta, the 2nd March, 1897.

No. 186.—The Honourable Sir Dennis Fitzpatrick, K.C.S.I., has obtained permission from His Excellency the Governor General of India to resign, from the afternoon of the 5th instant, the office of Lieutenant-Governor of the Punjab and its Dependencies. His Excellency is pleased to direct, as a mark of respect due to the character and services of Sir Dennis Fitzpatrick, that all the honours and distinctions to which he is now entitled as Lieutenant-Governor of the Punjab shall be continued to him from the 5th instant until the date of his embarkation for Europe.

The 5th March, 1897.

No. 203.—The services of Colonel H. H. Hughes Hallett Inspector General of Police and Jails, Central Provinces, are replaced at the disposal of the Military Department, with effect from the 1st April 1897.

SANITARY.

The 4th March, 1897.

No 809.—The following rules for quarantine against plague, which have been made by the Government of Bengal in exercise of the power conferred by section 1, Act I of 1870, with the sanction of the Governor General in Council, are published for general information. The rules have effect, as a temporary measure, from 3rd March 1897 in the Port of Calcutta:—

I.—The Commander of every vessel, including buggalows or other native craft arriving from Goa, shall on arrival at the Sandheads hoist a yellow flag, and indicate by signal the port from which she has come, and shall keep such flag and signal flying until permitted to take it down as hereinafter provided. The Pilot on going alongside a vessel from Goa shall direct the flag prescribed above to be hoisted if it has not already been done.

II.—The Commander shall not without first having obtained permission as hereinafter provided, allow any communication except orally with the shore or any other vessel or boat, excepting only with the boat supplying the Pilots * from the Pilot Brig, and in that case communication shall be limited to receiving on board the Pilot, his Leadsman, servant and baggage.

*N.B.—Pilotage is compulsory for all vessels over 100 tons in the port of Calcutta.

III.—If there is any case of sickness on board, and the Pilot has reason to believe that it is plague, he shall telegraph to the Port Officer from Saugor, and not proceed beyond Diamond Harbour without the permission of the Port Officer.

IV.—If the Pilot has no reason to believe that there is any one suffering from plague on board, he shall bring the vessel up the river to Mateeabrooj, and shall anchor it there till the Health Officer has visited it.

V.—The Health Officer, as soon as he has received information of the arrival of the vessel at Mateeabrooj, shall visit it, and ascertain by enquiry from the Commander or the Medical Officer on board, or other sources of information, whether any person on board is suffering or has suffered from plague.

VI.—If the Health Officer is satisfied that no one is suffering from plague, or has suffered from plague, since the vessel left Goa, and if the vessel has been allowed pratique at any immediate port including Columbo, he shall allow the passengers to land, but shall detain the vessel at Mateeabrooj till such measures have been taken for the disinfection of the mails and cargo and hold as he may consider necessary.

VII.—When he is satisfied that the necessary measures have been taken for the disinfection of the mails, cargo and hold, he shall allow the mails and cargo to be landed, and shall, by writing under his hand, to be delivered to the Commander, permit such vessel to haul down the yellow flag, and to proceed upwards in the Port, and to hold free communication with the shore and with vessels and boats in Port.

VIII.—If the vessel has not been allowed pratique at Columbo or other intermediate ports or if through her not carrying a qualified Medical Officer, or for other reasons, the Health Officer is not satisfied that no one on board has suffered during the voyage from plague, he shall direct the Commander to take the vessel to the quarantine anchorage at Mateeabrooj or elsewhere duly appointed by the Port Officer, there to remain for a period of eight days from the date of arrival in harbour. The Health Officer shall also direct the Commander to prohibit, during the period for which the vessel remains at the quarantine anchorage as aforesaid, all communication, except such as is hereinafter provided for, between such vessel and the shore or other vessels or boats in the harbour.

IX.—If the Health Officer, as the result of the enquiry made under paragraph V above shall have reason to believe, at the time when the vessel arrives in the harbour, that any person on board is suffering from plague, or if during the time the ship is in quarantine at Mateeabrooj under Rule VIII, any case of the disease breaks out, he shall direct the Commander to take the vessel to the quarantine anchorage at Diamond Harbour or elsewhere duly appointed by the Port Officer, there to remain for a period of fifteen days from the day of arrival in the harbour; and shall further direct that during such fifteen days, intercourse between the vessel detained under this Rule, or Rule III, and the shore or other vessels or boats in the harbour, shall be prohibited as provided in Rule II.

X.—If during the period a vessel is at the quarantine anchorage aforesaid, any case or cases of plague should occur on board, the said vessel shall remain in quarantine for a period of fifteen days from the date of the last case occurring, and be subject to all the prohibitions provided for in Rule IX.

XI.—When any vessel has been placed in quarantine as aforesaid, the Health Officer may direct the removal of so many of the passengers and crew as may not be suffering

from illness, and whose services may not be required on board the vessel, to such particular spots as may from time to time be selected by the Port Officer as places of quarantine, there to remain for a period of eight days if under Rule VIII, or if the vessel has been placed in quarantine for fifteen days, for a period of fifteen days. If a case of plague occurs among such passengers and crew during any such period, they shall remain in a place of quarantine for a period of fifteen days from the date of the occurrence of the last case of such illness.

XII.—It will be the duty of the Port Officer to facilitate the conveyance to all vessels in quarantine of such supplies of provisions, stores and other articles as may be required by those on board. Such supplies will be placed on the boats of the vessels in quarantine, to be subsequently removed by members of their crews.

The 5th March, 1897.

No. 820.—In Home Department Notification No. 583 dated the 19th February 1897, there was published for general information a telegram dated the 12th February 1897, from Her Britannic Majesty's Envoy Extraordinary and Minister Plenipotentiary at the Court of Teheran, Persia, to the Secretary to the Government of India in the Foreign Department in which it was stated that the importation of all dangerous cargo even on healthy ships into the Ports of the Persian Gulf is strictly prohibited. It has since been ascertained that the following Articles are classed as dangerous within the meaning of this prohibition:—Rezais, Mattresses, Blankets, Skins, Rugs, Cotton waste and second hand clothing.

No. 821.—The following quarantine Regulations in force at Muscat and Gwadur are published for general information.—

All vessels arriving from an Indian Port, will be held in quarantine and will be visited by a medical officer, who will, if there is a ship's doctor, take his report on the ship's health.

If there has been no case of plague or suspicious case during the voyage, the vessel will have pratique, and cargo may then be landed in the ordinary manner, with the exception that under no circumstances may rags or cotton waste be landed.

In the event of any other goods being considered susceptible of carrying the infection, orders will be issued prohibiting their import.

(The Customs House Officers will be held responsible that an immediate report of any rags or waste being fraudulently or inadvertently landed is reported to the Local Government who will order the destruction of such goods.)

Should any case of plague or suspicious case have occurred during the voyage, no communication whatsoever will be allowed with the shore except for the purpose of landing mails. In the event of pratique being given and there being any passengers for Muscat, they will be landed, under supervision, at Haramil where they will be detained for a period of nine days since the departure from the last infected port.

Should any case occur whilst in the lazaretto, the case will be segregated and the passengers will be required to undergo a further detention of nine days since the case occurred.

No person other than passengers who go to the lazaretto, will be permitted to land.

The effects of passengers landing at the lazaretto to be disinfected on landing, and if any case occurs, all effects to be again disinfected.

Each passenger on landing to pay a Quarantine fee of R5.

NOTE.—In addition to the restriction stated in the above rules His Highness the Sultan of Muscat has prohibited the discharge of cargo by coolies from the shore, and has issued orders that all cargo must be worked by the ship's crew and loaded into lighters alongside.

No. 823.—In modification of the rules for quarantine against plague which were published in Home Department notifications marginally noted, the Government of Bombay have, withthe previous sanction of the Governor General in Council, altered the first paragraph of rule III of the rules published therein as follows:—

No. 300, dated 12th October 1896.
No. 7, dated the 6th January 1897.

"III.—On such arrivals being signalled, the Health Officer of the Port or Port Surgeon or other officer appointed for the purpose shall, as soon as possible, go alongside the vessel and ascertain by enquiry from the Commander whether any person is suffering, or has during the voyage suffered, from plague; and if the ship carries a duly qualified medical officer, and if the Port Surgeon or Health Officer of the Port or other officer appointed for the purpose is satisfied after a medical inspection that no person on board is suffering, or during the voyage has suffered, from plague, quarantine shall be dispensed with and pratique granted."

No. 827.—The following documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of Bubonic Plague in India are published for general information :—

DECREE OF THE FRENCH REPUBLIC.

Paris, January 19th, 1897.

The President of the French Republic, on the report of the Ministers of the Interior and Finance, having read the 1st Article of the Law of the 3rd March 1822, on the subject of the sanitary police, the decree of the 15th January 1897, and the report of the Council of Direction of the Sanitary Department, decrees as follows :—

Article 1. The importation of the undermentioned articles from Bombay or any other place in India infected with plague into France or Algiers is prohibited until further orders :—

Cotton and other rags, body linen, personal effects, used clothing and bedding (when not carried as baggage), raw hides and undressed leather, animal matter and refuse, claws and hoofs.

Article 2. The transit trade through France and Algiers in the articles mentioned in Article 1 is also prohibited when such trade involves unloading or handling the articles.

Article 3. The decree of the 15th January 1897 is hereby repealed.

Article 4. The Minister of the Interior and the Minister of Finance, respectively, are charged with the execution of this decree, which will be inserted in the *Bulletin des Lois* and published in the *Journal Officiel*.

PROCLAMATION

By His Excellency the Honourable Sir Walter Francis Hely-Hutchinson, Knight Commander of the Most Distinguished Order of Saint Michael and Saint George, Governor and Commander-in-Chief in and over the Colony of Natal, Vice-Admiral of the same, and Supreme Chief over the Native Population.

WHEREAS by Section 1 of Law No. 4, 1882, intituled "Law to amend the Law No. 3, of 1858, relating to Quarantine and to give power to the Governor to declare an infected Port or Ports," it is enacted that as often as the Governor, with the advice of the Executive Council, shall by Proclamation notify that any place or places, whether on this Continent or beyond the seas, is or are infected with any contagious or infectious disease dangerous to the public health, and that it is probable that such disease may be brought from such place or places to the Colony of Natal, then and immediately from and after such notification, all ships and vessels whatever arriving from or having touched at any such place or places shall be and be considered to be liable to quarantine within the meaning of the Law No. 3, 1858, and of any order made or thereafter made by the Governor with the advice of the Executive Council, and notified by Proclamation concerning quarantine and the prevention of infection :

AND WHEREAS I have been informed that the disease known as the "Bubonic Plague" is now prevalent in the City of Bombay, in India :

NOW THEREFORE, by virtue of the power and authority in me vested, and with the advice of my Executive Council, I do proclaim and notify that the City of Bombay, in India, is a place infected with a contagious or infectious disease dangerous to the public health, and that it is probable that such disease may be brought thence to the Colony of Natal.

GOD SAVE THE QUEEN !

Given under my hand and the Public Seal of the Colony, at Government House, Pietermaritzburg, Natal, this Eighteenth day of December, One Thousand Eight Hundred and Ninety-six.

HARRY ESCOMBE,
Attorney-General.

Telegram dated the 2nd March 1897.

From—The Secretary of State for India.

To—The Viceroy of India.

Portugal. My telegram* of 20th February last. Quarantine regulations extend to vessels calling at Arabian ports.

Telegram dated the 1st March 1897.

From—Her Majesty's Secretary of State for India.

To—The Viceroy, Calcutta.

Spain. My telegram* of 22nd February last. Prohibition to import articles named only applies for Bombay. Arrivals from other Indian ports three days' observation.

* This telegram was published in Home Department Notification No. 753, dated the 23rd February 1897.

JUDICIAL.

The 1st March, 1897.

No. 193.—In exercise of the power conferred by section 138 of the Negotiable Instruments Act (XXVI of 1881), as amended by Act II of 1885, the Governor General in Council is pleased to appoint the following persons to be Notaries Public under the said Act, and to exercise their functions as such within the Cawnpore District.—

Babu Trailokya Nath Banerji, Pleader.

Lala Lachmi Narayan, B.A., LL.B., Vakil.

The 4th March, 1897.

No 205.—The services of Captain C. W. Field, Cantonment Magistrate in the Punjab, at present Officiating Assistant Judge Advocate General, are replaced at the disposal of the Government of the Punjab, with effect from the 1st April, 1897.

No. 207.—Major H. D M. Minchin, Indian Staff Corps, Cantonment Magistrate of Belgaum, is granted six months furlough under Article 340 (*b*) of the Civil Service Regulations, with effect from the 15th March, 1897, or the subsequent date on which he avails himself of it.

No. 210.—Captain E. H. Bernard Indian Staff Corps, Cantonment Magistrate of Mandalay, is granted leave on private affairs out of India for one year, with effect from the 10th March, 1897, or the subsequent date on which he avails himself of it.

ECCLESIASTICAL.

The 4th March, 1897.

No. 80.—ERRATUM.—In Home Department Notification No. 366, dated the 9th December, 1896, permitting the Reverend A. G. A. Robarts to retire from the service, *for* "12th February, 1897," *read* "13th February 1897."

The 5th March, 1897.

No. 84.—The Reverend Cyril Price has been appointed to be a Chaplain on probation on the Bengal (Calcutta) Ecclesiastical Establishment to fill an existing vacancy.

No. 86.—The Reverend W. A. G. Luckman, a Junior Chaplain on the Bengal (Calcutta) Ecclesiastical Establishment, to be a Senior Chaplain, with effect from the 12th March, 1897.

No. 88.—The Reverend H. B. Hyde, a Junior Chaplain on the Bengal (Calcutta) Ecclesiastical Establishment, to be a Senior Chaplain, with effect from the 4th March 1897.

No. 90.—The Reverend George Charles Peake has been appointed to be a Chaplain on probation on the Bengal (Lahore) Ecclesiastical Establishment to fill an existing vacancy.

J. P. HEWETT,

Secretary to the Government of India.

F B

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

CIVIL VETERINARY ADMINISTRATION.

Calcutta, the 2nd March, 1897.

No. 275—30-2.—Veterinary Captain F. Joslen, Superintendent, Civil Veterinary Department, South Punjab, held charge of the duties of Superintendent, Civil Veterinary Department, North-Western Provinces and Oudh, in addition to his own, for two months and seven days, with effect from the 23rd July, 1896, during the absence on privilege leave of Veterinary Lieutenant J. Loughlin.

GEOLOGY AND MINERALS.

The 5th March, 1897.

No. 556—32-2.—Mr. H. H. Hayden, Assistant Superintendent, Geological Survey of India, is appointed to officiate in the grade of Deputy Superintendent, with effect from the 21st February, 1897, *vice* Mr. P. N. Bose, on furlough.

DENZIL IBBETSON,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 1st March, 1897.

No. 809-I. A.—Whereas the Epidemic Diseases Act (III of 1897) has been applied to, amongst other places, the territories for the time being administered by the Agent to the Governor-General in Baluchistan as such Agent, by the notification of the Government of India in the Foreign Department, No. 443-I. A., dated the 4th February, 1897:

In exercise of the powers conferred by section 2 sub-section (3), of the said Act as so applied, the Governor-General in Council is pleased to direct that all the powers conferred by section 2, sub-section (1), thereof may be exercised by the Local Government.

The 3rd March, 1897.

No. 340-G.—The services of Mr. R. C. E. Underwood are replaced at the disposal of the Home Department, with effect from the date on which he relinquishes charge of his duties as officiating District Superintendent of Police, Ajmere.

No. 342-G.—Mr. H. L. Kemball, an Assistant District Superintendent of Police in the Punjab, is appointed to be District Superintendent of Police, Ajmere, with effect from the date of assuming charge.

No. 344-G.—Mr. D. E. McCracken is appointed to officiate, in addition to his other duties, as a Resident of the 2nd class, and as General Superintendent of Operations for the Suppression of Thagi and Dakaiti, with effect from the 23rd February, 1897, and until further orders.

The 4th March, 1897.

No. 354 G.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. George Adolphus Frederic Berends as Vice-Consul for Brazil at Bombay.

No. 357-G.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Monsieur L. Grommers as Vice-Consul for the Netherlands at Calcutta.

No. 365-G.—Colonel V. E. Law, Madras General List (Cavalry), Resident of the 2nd class and Resident of Jaipur, is granted special leave from the 1st to the 19th April, 1897, both days inclusive, under Article 348 of the Civil Service Regulations.

No. 369-G.—The services of Colonel V. E. Law, Madras General List (Cavalry), Resident of the 2nd class and Resident at Jaipur, are replaced at the disposal of the Military Department, with effect from the 20th April, 1897.

No. 861-I. B.—The undermentioned officer is granted leave to proceed out of India, on private affairs, under the leave rules for the Staff Corps; the specified period to count from the date of being struck off duty:—

Captain C. P. W. Pirie, Indian Staff Corps, Inspecting Officer, Northern Punjab and Kashmir States Imperial Service Cavalry, for one year.—Pension service, 19th year, commenced 11th May, 1896.

The 5th March, 1897.

No. 376-G.—Captain E. LeMesurier, Indian Staff Corps, Political Assistant of the 3rd (officiating 2nd) class and Political Agent at Kalat and Political Agent in charge of the Bolan Pass, is granted furlough for 6 months, under Article 340(*a*) of the Civil Service Regulations, with effect from the 4th March, 1897, or the subsequent date on which he may avail himself of the furlough.

No. 881-I. B.—Whereas the Governor-General in Council has full jurisdiction within the lands which are or hereafter may be occupied by the Bengal-Nagpur Railway (including land occupied as stations, for out-buildings, and for

(*a*) The eastern parts of the feudatory State of Gangpur and the States of Seraikilla and Khursawan.

(*b*) The State of Mohurbhanj.

other purposes connected with the railway), and which lie within the territories named in the margin;

In exercise of this jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act (XXI of 1879) and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to provide as follows for the administration of justice within the aforesaid lands:—

I. (1) All laws for the time being in force in the Kolhan in the Singhbhoom district of the Bengal Presidency shall be in force in such of the said lands as lie within the eastern parts of the feudatory State of Gangpur and the States of Seraikilla and Khursawan.

(2) All Courts having for the time being jurisdiction within the Kolhan in the Singhbhoom district of the Bengal Presidency shall exercise the same jurisdiction within the said lands.

(3) The administration of police within the said lands shall be vested in the District Superintendent of Police, or the officer for the time being in charge of the district police of Singhbhoom, who shall exercise within the said lands the same police powers as he may for the time being exercise within the Kolhan in the Singhbhoom district, in subordination to the authorities to whom he may be for the time being subordinate when exercising those powers within the Kolhan aforesaid.

II. (1) All laws for the time being in force in the Balasore district of the Bengal Presidency shall be in force in such of the said lands as lie within the State of Moharbhanj.

(2) All Courts having for the time being jurisdiction within the Balasore district of the Bengal Presidency shall exercise the same jurisdiction within the said lands.

(3) The administration of the police within the said lands shall be vested in the District Superintendent of Police or the officer for the time being in charge of the district police of Balasore, who shall exercise within the said lands the same police powers as he may exercise in the district of Balasore, in subordination to the authorities to whom he may be for the time being subordinate when exercising those powers within the district of Balasore.

III. The notification by the Government of India, in the Foreign Department, No. 1033-I., dated the 28th March, 1890, is hereby cancelled.

W. J. CUNINGHAM,

Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

SEPARATE REVENUE.

STAMPS.

JUDICIAL STAMPS.

Fort William, the 3rd March, 1897.

No. 1013-S. R.—In exercise of the powers conferred by section 35 of the Court-fees Act (VII of 1870), the Governor General in Council is pleased to remit the fees chargeable under the said Act on applications made by raiyats in the district of Rajshahi in the territories administered by the Lieutenant-Governor of Bengal for licenses to cultivate the hemp plant.

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL STAMPS.

The 5th March, 1897.

No. 1042-S. R.—In exercise of the powers conferred by section 8, clause (*a*), of the Indian Stamp Act (I of 1879), the Governor General in Council is pleased to remit the duties chargeable on the following instruments, namely:—

(1) Agreement or memorandum of agreement made by middlemen (lambardars or khattadars) for the cultivation of the poppy for Government;

(2) Mortgage-deed when executed by the sureties of middlemen (lambardars or khattadars) taking advances for the cultivation of the poppy for Government; and

(3) Agreement or memorandum of agreement made by raiyats for, or in respect of the cultivation of the hemp plant in the district of Rajshahi in the territories administered by the Lieutenant Governor of Bengal.

LEAVE AND APPOINTMENTS.

The 27th February, 1897.

No. 985-G 1.—Mr. H. S. Groves, Comptroller, Central Provinces, is granted furlough for one year, with effect from the 1st April, 1897.

Mr. H. J. Brereton, Deputy Accountant General, North-Western Provinces and Oudh, is appointed to be Comptroller, Central Provinces.

Mr. R. T. Howe, Assistant Accountant General, Punjab, is posted as Deputy Accountant General, North-Western Provinces and Oudh.

Mr. L. Marshall, Assistant Accountant General, North-Western Provinces and Oudh, is posted as Assistant Accountant General, Punjab.

ACCOUNTS AND FINANCE.

PUBLIC DEBT.

The 3rd March, 1897.

No. 1015-A.—In pursuance of Rule 22 of the Rules made by the Government of India under Section 14 of the Indian Securities Act, XIII of 1886, and published in the *Gazette of India* of the 7th January 1888, page 6, the following list is hereby advertised of Securities lost or destroyed, in respect of which an order has been made for payment of interest pending the issue of a duplicate Security, or for the issue of such duplicate Security. All persons, other than the respective claimants named below, who have any claim upon these Securities, should communicate immediately with the Comptroller General, the Treasury, Calcutta.

The list is divided into two parts,—Part A being the list of Securities now advertised for the first time, and Part B the list of Securities previously advertised.

N B.—Under Section 13 of the said Act, Government will be discharged from all liability in respect of these original Securities after the lapse of six years from (*a*) the several dates stated against them in the last column of the list, or (*b*) the last payment of interest on them, whichever date is the later.

A

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
*029045 3½% 1805	100	Jogendra Nath Ghose	May 1, 1895	Bank of Bengal Calcutta.	940/D, dated 20-8-96	Mar. 6, 1897
*029046 " "	100					
*009951 " 1893-94	2,000	Thorma Pada Sreemany	Dec. 31, 1894			
*020113 " "	100	H. W. Barber				
*020113 " "	100					
025480 4% 1835-36	4,000	Radhica Churn Nundy	Sep. 30, 1892	Radhica Churn Nundy.	869/D, dated 8-8-96	Ditto.
170518 4% 1842-43	500	Deenbai	Feb. 1, 1862	Deenbai	601/D, dated 1-7-96	Ditto.
198202 " "	500	The Bank of Bengal	Feb. 1, 1894	Shyama Lal Ganguly	1187/D, dated 25-9-96	Ditto.
159865 " "	1,000	The Bank of Bengal	Feb 1, 1862	Sreemutty Kusum Kamini Dabee.	1414/D, dated 30-10-96	Ditto.
165422 " "	500	Deb Nath Sremany				
202887 " "	500	The Bank of Bengal	Feb 1, 1862	Poolin Behary Pyne	919/D, dated 17-8-96	Ditto.
065944 4% 1854-55	500		Dec 31, 1891			
012711 " "	500	Obhoy Charn Roy	Dec. 31, 1882	Gunga Prosunna Mukerjee.	1923/D, dated 16-12-96	Ditto.
032436 " "	500	Tara Prosunna Mukerjee				
† 039431 " "	500	Ghunesham Mitter	June 30, 1883	Ghunesham Mitter	1130/D, dated 21-9-96	Ditto.
281383 " 1865	500	The Bank of Bengal	Nov. 1, 1863	Shyama Lal Ganguly	1187/D, dated 25-9-96	Ditto.
219967 " "	500	Olick Ch Chuckerbutty	Nov. 1, 1862	Sreemutty Mokshada Dabee.	1219/D, dated 30-9-96	Ditto.
219968 " "	500					
322503 " "	500	Mokshada Dabee, admx of Olick Ch. Chuckerbutty				
*356999 " "	1,500	The Bank of Bengal	May 1, 1864	Executive Engineer, Agra Division.	1402/D, dated 30-10-96	Ditto.
*356999 " "	1,500					
204758 " "	500	The Bank of Bombay	May 1, 1892	Vinayak Chintamon Joglekar.	6[illegible]/D, dated 7-7-96	Ditto.
062851 Red 4% 1879	500	Promotho Nath Bose	July 16, 1883	Sreemutty Surnomoyee Dabee.	1064/D, dated 25-11-96	Ditto.
009517 " "	500	Tara Prosonno Mukerjee	Jany. 16, 1883	Gunga Prosunna Mukerjee	1923/D, dated 16-12-96	Ditto.
‡ A 0209951 " "	1,000	Salum Meenatchu	July 16, 1892	Srikakolapu Venkataratnam.	785/D, dated 24-7-96	Ditto.
‡ A 010934 " "	1,000	The Joint Admrs. of the Gondal State	July 16 1883	P. Sevapatha Modr.	671/D, dated 7-7-96	Ditto.
015282 4½% 1878	1,500	V. N. Gopaulinga	Sep. 15, 1868	Papannah	1113/D, dated 18-9-96	Ditto.
043016 " 1879	500	The Bank of Bengal	Mar. 15 1884	Doshai	1330/D, dated 24-10-96	Ditto.

B

	R					
000055 4% 1828-29	Sic. 200	Punchanun Bysack	Feb. 13, 1876	Amrita Lal Kar	644/D, dated 13-10-93	Feb. 17, 1894.
002134 " 1832-33	500	Bykant Nath Mukerjee	Nov. 1, 1882	Bykant Nath Mukerjee and Kailas Chunder Mukerjee, administrators to the estate of their father, Fatick Chunder Mukerjee	1200/D, dated 26-1-91	Aug. 1, 1891.
009710 " 1825-36	500	Rajnarain Chatterjee	Mar. 31, 1875	Rajnarain Chatterjee.	1510, dated 13-6-78	Jan. 28, 1888.
019383 " "	1,500	Biddomoney Dassee	Mar. 31, 1887	Sreemuty Baddomoney Dassee.	798/D, dated 9-10-90	Jan. 31, 1891.
017045 " "	500	Bykant Nath Mukerjee	Sep. 30, 1882	Bykant Nath Mukerjee and Kailas Chunder Mukerjee, administrators to the estate of their father, Fatick Chunder Mukerjee.	1200/D, dated 26-1-91	Aug. 1, 1891.

* Immediate issue of duplicates authorised as special cases.
† Mutilated note—Duplicate has been issued.
‡ Half-notes—Duplicates have been issued.

Note and f Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
1835-36	500	Chunder Coomar Sen .	Mar. 31, 1883	Baroda Churn Sen, administrator to C. C. Sen.	1136/D, dated 15-2-93 . .	Aug. 12, 1893.
1842-43	10,000	Penumatcha Sitaramaraga	Aug. 1, 1877	Penumatcha Sitaramaraga Gara.	6592, dated 27-12-80 . .	Jan. 28, 1888.
"	4,000	Mothoora Nath Sircar .	Feb. 1, 1878	Nilcunto Pal . .	180/D, dated 3-6-81 . .	Ditto.
"	1,000	Burjorjee Framjee & Co.	Feb. 1, 1878	Administrator General, Bengal, administrator, estate of Raj Chunder Ghose.	13, dated 19-3-87 . .	Ditto.
"	2,000	Chedi Lall . . .	Aug. 1, 1885	Bishumbher Nath Pundit.	872/D, dated 4-11-90 . .	Jan. 31, 1891.
"	1,000	The Bank of Bengal .	Aug. 1, 1886	Framjee Aderjee Mistry.	985/D, dated 29-11-90 . .	Ditto.
"	500	Gopal Chunder Sreemany	Aug. 1, 1884	Srish Chunder Chuckerbutty	1046/D, dated 16-12-90 . .	Ditto.
"	1,000	Radha Nath Dutt . .	Feb. 1, 1887	Radha Nath Dutt .	358/D, dated 29-6-91 . .	Aug. 1, 1891.
"	1,000	Raja Baboo Dutt . .	Ditto .	Raja Babu Dutt .		
"	1,600	Messrs. Arbuthnot & Co.	Ditto .	M. La Bouchardiere	493/D, dated 28-7-91 . .	Feb. 20, 1892
"	500	Omesh Chunder Dutt .	Feb. 1, 1889	Mathura M. Ghose .	620/D, dated 1-9-91 . .	Ditto.
"	500	Fakirjee Manockjee, Davour and Cooverbai	Feb. 1, 1889	Fakirjee Manockjee, Davour and Cooverbai	667/D, dated 8-9-92 . .	Feb. 11, 1893
"	500	The Bank of Bengal .	Aug. 1, 1887	Girish Chunder Mookerjee.	621/D, dated 9-9-92 . .	Ditto.
"	100	Kally Coomar Chowdhry	Ditto .			
"	100	Debnath Sreemany .	Ditto .			
"	100					
"	100					
"	100	The Bank of Bengal .	Feb 1, 1887			
"	100					
"	1,000	Protab Chunder Roy Chowdhry, executor of Tarini Churn Dutt.	Aug 1, 1883	Sreemutty Mokhoda Sundari Dassi, executrix to R. N. Dutt.	52/D, dated 20-4-93 . .	Aug. 12, 1893.
"	1,000	The Bank of Bengal .	Aug. 1, 1887	Haradhone Nag .	1285/D, dated 27-3-93 . .	Ditto.
"	500					
"	500					
"	1,000	Rajnarain Roy . .	Feb. 1, 1869	Kader Nath Sanyal, executor to D. B Mudy.	77/D, dated 26-4-93 . .	Ditto.
"	1,000	Ditto . .	Ditto .			
"	500	The Commissioner of Salt and Abkari Revenue, Madras	Aug. 1, 1887	Madum Soobbannah Chetty.	509/D, dated 2-9-93 . .	Feb. 17, 1894.
"	500	Sowdamini Dabee . .	Aug. 1, 1888	Sreemutty Sowdamini Dabee	640/D, dated 13-10-93 . .	Ditto.
"	1,000	The Bank of Bengal .	Feb. 1, 1884	Bissendyal Hurdyal .	672/D, dated 31-10-93 . .	Ditto.
"	200	Cowkur Kamalaboyammah.	Feb. 1, 1890	Cowkur Srinivasa Row.	972/D, dated 24-1-94 . .	Oct. 13, 1894
"	300					
"	500					
"	2,800					
"	500	Broiendra Lall Singha .	Ditto	Sreemutty Netto Soonderi Dassee.	1106/D, dated 16-3-94 . .	Ditto.
"	1,000	Koylash Chunder Banerjee	Ditto .	Koylash Chunder Banerjee.	224/D, dated 11-6-94 . .	Ditto.
"	500	Ram Lall Sen .	Aug. 1, 1890	Bonomally Pal .	57/D dated 12-10-94 . .	Feb. 23, 1895
"	500	Mohoorjee Dhenjee .	Feb 1, 1867	Sreemutty M. Lukshmoni Dassee.	2033/D, dated 29-12-94 . .	Ditto.
"	500	Rashmoney Dassee .	Feb. 1, 1890	Sreemutty Rashmoney Dassee.	2266/D dated 18-1-95 . .	Aug 10, 1895.
"	500					
"	1,000	The Bank of Bengal .	Feb. 1, 1890	Womesh Chundra Mookerjee.	878/D, dated 1-8-95 . .	Feb. 22, 1896.
"	500					
"	1,000	Khetter Mohun Bose .	Aug. 1, 1889	Lollit Chand Mitter and Probode Chand Mitter, Receivers to the Estate of Neemdhone Dassee.	825/D, dated 25-7-95 . .	Ditto
"	100	Kartick Chunder Burial .	Feb. 2, 1880	Monohur Sen .	2058/D, dated 7-2-96 . .	Aug. 8, 1896.
"	500	Amrito Lall Bose . .	Aug. 1, 1893	Amrito Lall Bose .	130/D, dated 24-4-96 .	Ditto.
"	1,000					
"	100	Prosunno Kumar Bhattacharjee.	Feb. 1, 1891	Prosunno Kumar Bhattacharjee	181/D dated 29-4-96 . .	Ditto.
1853-54	5,000	Shama Sundary . .	Feb. 29, 1878	Sreemutty Shama Sundary Chowdhoorany.	13, dated 23-9-82 . .	Jan 28, 1888.
1854-55	1,000	Administrator General, Bengal.	June 30, 1868	Sreemutty Bama Sundary Dabee, administratrix to the estate of Tarini Chunder Banerjee.	24, dated 30-10-82 . .	Jan 28, 1888.
"	1,000	Abdul Rahman . .	Dec. 31, 1855	Mussummat Ammeeran, administratrix, estate, Abdul Rahman.	25, dated 5-10-87 . .	Ditto

* Issued by the Public Debt Office, Bombay.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
018438 4% 1854-55	1,000	The Collector of 24-Pergunnahs.	Dec. 31, 1885	Bykant Nath Mukerjee.	1200/D, dated 26-1-91	Aug. 1, 1891.
030975 " "	3,000	Bykant Nath Mukerjee				
049509 " "	500	Kader Nath Bhattacharjee, administrator of Prosonnomoyee Dabee	Dec. 31, 1887	Kedar Nath Bhattacharjee.	57/D, dated 21-4-92	Aug. 13, 1892
051711 " "	1,000	W. W. Bell and the Rev. J. S. S. Robertson.	Dec. 31, 1888	The Union Bank of London, Ld	109/D, dated 20-5-92	Ditto.
039035 " "	1,000	Hurry Pado Banerjee and Shama Pado Banerjee.	June 30, 1887	Hurry Pado Bandopadhya and Shama Pado Bandopadhya	706/D, dated 24-9-92	Feb. 11, 1893.
7612 " "	1,000	Prosunno Coomar Sen.	Dec. 31, 1885	Baroda Churn Sen, administrator to C. C. Sen	1136/D, dated 15-2-93	Aug. 12, 1893.
7615 " "	1,000					
22103 " "	500	Parbutty Churn Mookerjee.	Dec. 31, 1870	Poresh Nath Mookerjee.	941/D, dated 9-1-94	Oct. 13, 1894.
055895 " "	1,700	S. Appu Row	June 30, 188	S. Appu Row	1161/D, dated 13-3-94	Ditto.
055890 " "	1,300					
051998 " "	500					
052081 " "	500	Nemy Churn Dey	Dec. 31, 1885	Nemy Churn Dey	308/D, dated 6-7-94	Ditto.
062340 " "	5,000	Vurjeevandoss	Dec. 31, 1880	Vurjeevandoss	1103/D, dated 15-1-96	Aug. 8, 1896
062341 " "	5,000	Madhowdoss		Madhowdoss		
071004 " "	500	Nanabhoy Balcrustnaji	Dec. 31, 1892	Atmaram Balcrustna Kirtikar	449/D, dated 3-6-96	Ditto.
1305 " 1865	500	Tulsey Dass Mullick	May 1, 1873	Wooma Churn Chuckerbutty	6427, dated 3-3-77	Jan. 28, 1888.
5250 " "	500	F. E. Petrocochino & Co.	May 1, 1868	Sreemutty Bama Sundary Dassee, administratrix to the estate of Tarini Churn Banerjee.	24, dated 30-10-82	Ditto.
000208 " "	500	Kartick Chundra Bural				
048219 " "	500	Mooltan Chand	May 1, 1876	Chuna Lal	31, dated 29-12-82	Ditto.
050218 " "	500	Deb Nath Sreemany	May 1, 1880	Sreemutty Kadumbini Dassee	33, dated 29-12-82	Ditto.
053583 " "	500	Nobo Coomar Acharjee	Nov. 1, 1877	Lakhan Chunder Acharjee.	62, dated 5-6-84	Ditto.
114308 " "	500	Jogo Mohon Lahiri	Nov. 1, 1882	Jogo Mohon Lahiri	72, dated 10-1-85	Ditto.
119710 " "	500					
089755 " "	1,000	Deb Nath Sreemany				
103140 " "	500	Luchmee Chand Radha Kissen.	Nov. 1, 1877	Administrator General, Bengal, administrator, estate of Raj Chunder Ghose	13, dated 19-3-87	Ditto.
105488 " "	500	Deb Nath Sreemany	Nov. 1, 1878			
108257 " "	500	Kanye Lall Sen	Nov. 1, 1882	Bunko Lall Dhur	17, dated 26-4-87	Ditto.
193015 " "	500	The Bank of Bengal	May 1, 1885	Mrs Maria de Vizi tacao E. Souza.	1040/D, dated 13-3-89	July 27, 1889.
191278 " "	500					
128853 " "	500	Omar Chand Pal	Nov. 1, 1884	Miss F. M. Templeton.	884/D, dated 19-7-89	Jan. 25, 1890
227104 " "	1,000	The Bank of Bengal	May 1, 1886	T. Luchman Pillai.	1473/D, dated 25-3-90	Aug. 2, 1890.
227105 " "	1,000					
227106 " "	1,000					
227107 " "	1,000					
234771 " "	1,000		Nov. 1, 1880			
234772 " "	1,000					
234773 " "	1,000					
203914 " "	500	Toolsiram	Nov. 1, 1884	Toolsiram	200/D, dated 19-6-90	Ditto.
047209 " "	1,000	The National Bank of India, Limited	May 1, 1883	Sreemutty Rajballa Dabee.	791/D, dated 19-9-90	Jan. 31, 1891.
139770 " "	500	Deb Nath Sreemany	May 1, 1888	Koylash Chunder Sircar.	747/D, dated 29-9-90	Ditto.
103275 " "	500	The National Bank of India, Limited	May 1, 1878	Suresh Chunder Ghose and Sreemutty Krishnamoney Dassee.	945/D, dated 8-11-90	Ditto.
112331 " "	500	Ranjeebun Ghosh	May 1, 1879			
244329 " "	1,000	Rustomjee Ardaseer Daver.	Nov. 1, 1887	Framjee Aderjee Mistry.	985/D, dated 29-11-90	Jan. 31, 1891.
189247 " "	1,000	Girisa Chandra Bisvas	Nov. 1, 1883	Girisa Chandra Bisvas	171/D, dated 18-5-91	Aug. 1, 1891.
127766 " "	500	Gopal Chunder Sreemany.	Nov. 1, 1880	Sreemutty Tripoor. Dassee.	291/D, dated 18-6-91	Ditto.
128336 " "	500					
247858 " "	500	Sreemutty Huro Soondary Dassi.	May 1, 1887	Sreematty Hurro Soondary Dassee.	309/D, dated 29-6-91	Ditto.
225114 " "	500	The Bank of Bengal	Nov. 1, 1886	Dhunjeebhoy Merwanjee Jejeebhoy and Perosnaw Merwanjee Jejeebhoy.	481, dated 27-7-91 D	Feb. 20, 1892.
247700 " "	5,000	Kanhya Lall Pundit	May 1, 1888	Pundit Kanhya Lall	545/D, dated 12-8-91	Ditto.
194173 " "	2,000					
230045 " "	1,000					

of the Note and ame of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned
	R					
3977 4 % 1865	1,000	The Bank of Bengal	May 1, 1887	T. R. Stokoe	737 D, dated 3-10-91	Feb. 20, 1892.
3011 " "	1,000	Deb Nath Sreemany				
3956 " "	1,000	Rai Dhunput Singh Bahadur.	May 1, 1886	Bhoobanesh Chuckerbutty	919 D, dated 15-12-91	Ditto
3425 " "	1,000	Madhubun Dass Dwarka Dass.	May 1, 1887	Gones Dass	971 D, dated 18-12-91	Ditto.
3426 " "	1,000					
7717 " "	5,000	Bolaki Dass	May 1, 1876	Bolaki Dass	97 D, dated 18-12-91	Ditto.
7704 " "	2,000					
1853 " "	500	Abhoy Churn Guho	Nov. 1, 1881	Sreemutty Soshee Mookree Dabya, administratrix of Seetul Nath Mookerjee.	110 D, dated 27-1-92	Aug. 13, 1892.
1095 " "	500	The Chartered Bank of India, Australia, and China.				
1373 " "	500	Surendro Nath Banerjee	May 1, 1886	Surendro Nath Banerjee.	12 D, dated 19-3-92	Ditto.
9883 " "	500	The Bank of Bengal				
9379 " "	1,000	Umbica Churn Banerjee	Nov. 1, 1888	Umbica Churn Banerjee	22 D, dated 1-6-92	Ditto,
2257 " "	500	The Bank of Bengal	May 1, 1887	Grish Chunder Mukerjee	621 D, dated 9-9-92	Feb. 11, 1893.
1180 " "	100	Omrito Lall Sen				
1181 " "	100					
8858 " "	500	Deb Nath Sreemany	Nov. 1, 1881	Russick Lall Dutt	911 D, dated 29-11-92	Ditto.
5252 " "	500	Kheromoney Dassee	Ditto	Sreemutty Kheromoney Dassee		
0426 " "	1,000	The Bank of Bengal	Nov. 1, 1888	Sreemutty Khero la Dabee	9 D, dated 31-12-92	Ditto.
5964 " "	1,000	The Comptroller General				
7803 " "	600	The Bank of Bengal	Ditto	Manohar Lall	987 D, dated 31-12-92	Ditto.
4004 " "	500	Ram Durga	Nov. 1, 1885	Sreemutty Ram Durga Dassee.	1100 D, dated 3-3-93	Aug. 12, 1893.
1057 " "	500					
2108 " "	500					
2109 " "	500	The Bank of Bengal				
2110 " "	500					
2111 " "	500					
5443 " "	500	Bapoojee Morojee	May 1, 1889	Maneekbai	12 D, dated 6-4-93	Ditto.
0779 " "	100	The Bank of Bengal	Nov. 1, 1887	Surendro Nath Mookerjee	27 D, dated 11-4-93	Ditto.
0780 " "	100					
0781 " "	100					
9684 " "	1,000	Ditto	Ditto	Haradhone Nag	1255 D, dated 27-3-93	Ditto.
5072 " "	1,000					
0073 " "	1,000					
9942 " "	1,000					
0969 " "	500	Radha Nath Chatterji	May 1, 1876	Bissendyal Hurdyal	972 D, dated 31-10-93	Feb. 17, 1894.
9004 " "	100	The Agra Bank, Limited	Nov. 1 1886	Rustomjee Framjee Wadia.	571 D, dated 21-9-93	Ditto.
7723 " "	500	The Bank of Bengal	Ditto	Kumud Behary Samanta	1102 D, dated 10-3-94	Oct 13, 1894.
5875 " "	1,000	Ditto	May 1 1891	Sreemutty Souraviny Dassee.	13 D, dated 25-4-94	Feb. 23, 1895.
32008 " "	500	Agra Bank, Limited	May 1, 1887	Adm. Genl., Bombay.	1300 D, dated 27-9-94	Ditto.
32009 " "	500					
0555 " "	500	Chartered Bank of India, Australia and China	Nov. 1, 1889	Moung Shwe Boo	1033 D, dated 4-12-94	Ditto.
33308 " "	1,000	The Accountant General Bombay.	May 1, 1890	S. Rangasami Aiyar	2235 D, dated 16-1-95	Aug 10, 1895.
35979 " "	500	Kumud Kaminy Dassee	May 1, 1891	Sreemutty Kumud Kamini Dassee.	229 D, dated 18-1-95	Ditto.
35978 " "	500					
35977 " "	500					
35991 " "	500					
20245 " "	500	Tarini Chun Ghose				
00700 " "	500	Comptroller General				
03453 " "	500	Ramjiban Ghosh				
37504 " "	500	The Bank of Bengal	May 1, 1871	Hurry Churn Sett, administrator to the estate of Amrito K Dassee.	42 D, dated 5-4-95	Ditto.
91030 " "	1,000	Ditto	Nov. 1, 1891	Huzaree Loll Moodtally.	980 D, dated 14-8-95	Feb 22, 1896
91031 " "	1,000					
25177 " "	1,000	Ditto	May 1, 1892	Rama Shunker Misr.	1611 D, dated 7-12-95	Ditto.
25178 " "	1,000					
25179 " "	1,000					
25180 " "	1,000					
25181 " "	1,000					
06355 " "	1,000	Ganoda Debi	Nov. 1, 1890	Sreemutty Ganoda Dabee.	1060 D, dated 24-4-90	Aug. 8, 1890
21307 " "	2,500	Shamapodo Sreemany	May 1, 1892			
99502 " "	500	Debnath Sreemany	May 1, 1890			
58005 " "	1,000	Amrito Lall Bose	Aug 1, 1893	Amrito Lall Bose	113 D, dated 24-4-90	Ditto
015116 4½% 1878	1,000	Nandi Bai, administratrix of Thakoor Pershad.	Sep. 15, 1887	Siddessur Bose	61 D, dated 12-8-91	Feb 20, 1892.
015120 " "	100	Mangesh Shabaram	Sep. 15, 1888	Cowasjee Byramjee	2,2 D, dated 12-6-93	Aug. 12, 1893.
023973R 4% 1879	5,000	Beethal Pershad	July 16, 1873	Mussummat Laitmina, administratrix estate of Beetha Pershad.	2,05, dated 27-7-77	Jan. 28, 1888.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
008776 4 % 1879	500	Bunsi Lall Abeerchand	July 16, 1874	P. Durgachellum Modelier.	1, dated 8-2-82	Jan 28, 1883.
055431R " "	500	Executive Commissariat Officer, Sialkot.	Jan. 16, 1876	Bhogaon Dass	29, dated 15-12-87	Ditto.
A034705 " "	1,000	Kanhya Lall Pundit	July 16, 1888	Pundit Kanhya Lall.	518 D, dated 12-8-91	Feb. 20, 1892.
056857 " "	5,000	Ram Lall Budreedas	July 16, 1876	Gones Dass	974 D, dated 18-12-91	Ditto.
060886 " "	500	The Bank of Bengal	Jan. 16, 1885	Sashipodo Bandopadya, guardian of Sreemutty Sukhtra Bandopadhya.	1205 D, dated 7-3-92	Aug. 13, 1892.
062887 " "	500	Mohomedbhoy Rowj Labai and Ibrahimbhoy Mohomedbhoy.	July 16, 1887	Atmaram Damodher	344 D, dated 25-7-92	Feb. 11, 1893.
A032274 " "	100	Balchand Tarachand	Jan. 16, 1889	Rustomjee Framjee Wadia.	574 D, dated 21-9-93	Feb. 17, 1894
A032275 " "	100					
A027214 " "	1,000	The Bank of Bengal	Jan. 16, 1890	Gopal Ch Gooptu	755 D, dated 17-11-93	Ditto.
A017810 " "	10,000	Ditto	July 16, 1882	T. Rethinasami Nadar.	802 D, dated 13-8-94	Feb. 23, 1895
A020023 " "	1,000	Kamungalu Ch tty	Jan. 16, 1888	Fathay Chand Golacha.	2119 D, dated 3-1-95	Aug. 10, 1895.
A020024 " "	1,000					
A023717 " "	1,000	Rev. Dr. J M. Strachan				
A028378 " "	1,000	The Bank of Madras				
037271 4½ "	500	The Bank of Bombay	Mar. 15, 1882	Sonabai and Cursetbai	932 D, dated 7-3-84	Ditto.
027256 " "	1,000	D. F. Lobo	Mar 15, 1888	D. F. Lobo	1303 D dated 19-2-91	Aug. 1, 1891.
060173 " "	500	Major E. B Corbyn	Mar. 15, 1885	Goldessur Bose	519 D, dated 12 8-91	Feb. 20, 1892.
089547 " "	100	Dhurmsey Narunjee	Mar 15 18[illegible]	Cowasjee Byramjee	247 D, dated 12-0-93	Aug. 12, 1893.
089548 " "	100					
089549 " "	100					
089550 " "	100					
083751 " "	100	Cowasjee Byramjee and Maneckjee Marwanjee	Mar. 15, 1888			
083752 " "	100					
049181 " "	1,000	The Comptoir D'Escompte de Paris.	Mar. 15, 18[illegible]	B. Wiggin, administrator of Mrs J. E Wiggin.	1212 D, dated 8-3-93	Ditto.
073550 " "	500	The Bank of Bengal	Mar. 15, 1889	Ahmed Hossein	724 D, dated 13-11-93	Feb. 17, 1894.
072756 " "	500	Ditto	Sep. 15, 1887	Mr. E. H Hearn and Mrs. Mary H. H Hearn.	1293 D, dated 22-9-94	Feb. 23, 1895.
079105 " "	500	Wm. Watson & Co				
082145 " "	100					
082146 " "	100					
082147 " "	100					
082148 " "	100					
082149 " "	100					
063548 " "	2,500	Sarah Walker Stevenson	Sep. 15, 1888	Mrs Sarah Walker Stevenson	258 D, dated 13-3-95	Aug 8, 1899
M000124 Cal.05[illegible] " "	500	The Bank of Madras	Sep. 15, 1888	F. J. Gonsalves	1421 D, dated 20-10-95	Feb 2[illegible], 1896.
0873[illegible] " "	300					
000256 4½ Cawnpore Farruckabad Railway debenture	1,000	Choubay Sadhari Lall	June 30, 1889	Collector of Cawnpore.	7[illegible] D, dated 18-8-94	Feb. 23, 1895.
Non-transferable Treasury Note 000002 5	00	Gopika Bai, manager of Mandir Vitul Rookhmai of Ramtek	Mar. 16, 1883	Gopika Bai, manager of Mandir Vitul Rookhmai of Ramtek.	11, dated 15-2-87	Jan. 28, 1888.
*131409 4% 1842 4	500	Mohan Lal Dichit	Aug. 1, 1883	Government Examiner of Accounts, Indian Midland Railway, Jhansi.	318 D, dated 22-6-91	Aug. 1, 1891.
†190586 " "	100	The Bank of Bengal	Aug. 1, 1889	Hem Nath Sen	517 D, dated 13-8-92	Feb. 11, 1893.
†190587 " "	100					
†190588 " "	100					
†190589 " "	100					
†188573 " "	500	Goormukh Singh	Aug. 1, 1888	Goormukh Singh	1021 D, dated 7-12-94	Feb. 23, 1895.
†190711 " "	800	The Bank of Madras	Feb. 1, 1893	The National Bank of India, Limited.	200 D, dated 4-5-95	Aug. 10, 1895.
*131670 " "	1,000	The Bank of Bengal	Aug. 1, 1885	Executive Engineer, Coimbatore Division.	1550 D, dated 21-11-95	Feb. 22, 1896.
*151922 " "	1,000	Gopal Chunder Dutta	Aug. 1, 1885	Mritonjoy Mukerjee	432 D, dated 2-6-96	Aug. 8, 1896.
*012558 " 1854-55	500	Gundappa Row	Aug. 31, 1875	Raghabendra Row	229 D, dated 2-6-91	Jan. 25, 1890.
*012573 " "	500					
*012574 " "	500					
†097401 " "	10,000	The Allahabad Bank, Limited.	Dec. 31, 1893	L. B. Simeon	11 D, dated 2 4-95	Aug. 10, 1895.
*013121 5½% 1859-60	500	Captain G. B. Tyrwhit	Nov. 30, 1868	Framji Cawasjee Marker.	1203 D, dated 31-1-90	Aug. 2, 1890.

* Duplicates of these notes have been issued.

† Half notes - Duplicates have been issued.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
*044056 5½ % 1856-60	1,000	The New Bank of Bombay.	Dec. 1, 1876	Pirojbaie, wife of Merwanjee Nusseeranjee Eyechee.	841 D, dated 6-11-90	Aug 2, 1890
*044057 " "	1,000					
*040930 " "	10,000	E. M. Sidden	May 30, 1878	Official Liquidator of the Oriental Bank Corporation, Madras.	1183 D, dated 21-1-91	Aug. 1, 1891.
*Ct.6979 " "	3,500	Tripasore Sashagererow.	May 31, 1871	Tripasore Sashagerorow.	84[illegible] D, dated 21-1-86	Feb. 20, 1892.
*20311 " "	1,000	W. D H. Oehme	Nov. 30, 1868	Kedar Nath Sanyal executor to D. B Mudy	324 D, dated 13-7-93	Aug. 12, 1893.
*20312 " "	1,000					
*033033 " "	1,000	The New Bank of Bombay, Limited.	Nov. 30, 1876	Shapurjee Jehangirjee.	67[illegible] D, dated 6-7-95	Feb. 22, 1896.
*205819 4 % 1865	1,000	The Bank of Bengal	Nov. 1, 1886	Government Examiner of Accounts, Indian Midland Railway, Jhansi.	313 D, dated 22-9-91	Aug. 1, 1891.
*205820 " "	1,000					
*236782 " "	500	Ditto	May 1, 1887	General Dumber Shamsher Jang Rana Bahadur of Nepal.	357 D, dated 29-6-91	Ditto.
*236783 " "	500					
†129049 " "	800	Binod Lall Sen	May 1, 1884	Chunder Kissore Sen	735 D, dated 3-10-91	Feb 20, 1892.
*088800 " "	5,000	Dr. John Ince	May 1, 1888	Manshanker Vijashanker	93[illegible] D, dated 2-5-92	Aug. 13, 1892.
†200028 " "	500	The Agra Bank, Limited	May 1, 1891	Mrs Louisa Woodward.	[illegible]22, dated 6-6-93	Aug. 12, 1893.
†230875 " "	1,500	Bhubanesh Chakravarti.				
†B147080 " "	800	The Administrator General, Bengal.				
†213118 " "	1,000	The Bank of Bengal	Nov. 1, 1891	The Alliance Bank of Simla, Limited	294 D, dated 20-6-93	Ditto.
†[illegible]880 " "	1,000					
†282[illegible] " "	1,000					
†2[illegible]0587 " "	1,000	John A Stowell	Nov. 1, 1890			
†1,239[illegible] " "	1,000	The Bank of Bombay	May 1, 1889	Ahmed Hosein	744 D, dated 13-11-93	Feb. 17, 1894.
†257589 " "	300	The Accountant General, High Court, Madras.	Nov. 1, 1888	A DeSouza Barrett	947 D dated 24-1-94	Oct 13, 1894.
†208403 " "	500	The Bank of Madras				
†208404 " "	500					
†[illegible]32,6[illegible] " "	500	The Bank of Bengal	May 1, 1893	Judge of Burdwan	131 D, dated 12-5-94	Ditto.
†B13515[illegible] " "	5,000	The National Bank of India, Limited.	Nov 1, 1880	Inderjee Makanjee Nichabhai Fouzdar	1201 D dated 22-9-94	Feb. 23, 1895.
†147021 " "	500	Bunsee Dhur	May 1, 1894	The Bank of Bengal	2053 D, dated 13-3-95	Aug 10, 1895
†[illegible]10125 " "	1,000	King Hamilton & Co	May 1, 1893	The Alliance Bank of Simla, Limited.	157 D, dated 22-4-95	Ditto.
†[illegible]-218 " "	1,500					
*344705 " "	500	Ekkari De, certificate holder in the estate of Ramburlov De.	May 1, 1894	The Bank of Bengal	250 D, dated 4-5-95	Ditto.
†194143 " "	1,000	Bank of Bengal	Ditto	Radha Madhub Goosamee.	1157 D, dated 9-9-95	Feb. 22, 1896.
*A018755R " 1879	1,000	Edulji Hormasjee Bai	Jan. 10, 1887	Edulee Dorabee and Bai Avabai (daughter of Byramjee Babu Oker)	1181 D, dated 22-1-91	Aug. 1, 1891.
†A029771 " "	500	Surbessur Mitter	Ditto	Surbessur Mitter	53[illegible] D, dated 7-8-91	Feb 20, 1892
†A010221 " "	1,000	Choonee Lall Nanchund.	Jan. 10, 1889	Ahmed Hosein	7[illegible]4 D, dated 13-11-93	Feb. 17, 1894.
†A014138 " "	1,000	The Alliance Bank of Simla, Limited	Ditto	Inderjee Makanjee Nichabhai Fouzdar	1201 D, dated 23-9-94	Feb. 23 1895
*004307 4½ % 1878	1,000	The National Bank of India, Limited.	Sep 15, 1879	C. J Venkatasoobiah	1132 D, dated 7-12-94	Aug 2, 1890.
†052357 " 1870	2,000	Russick Lall Ghose	Sep. 15, 1885	Russick Lall Ghose	10, dated 10-4-87	Ditto.
*001593 " "	500	Jugobundho Chatterjee	Sep. 15, 1883	Post Master General of N.-W. P.	1307 D, dated 21-3-92	Aug 13 1892.
*[illegible]0648[illegible] " "	8,000	Rev. Dr. T C. Smyth	Mar. 15, 1879	Rev. Dr. T. C. Smyth	1090, dated 20-2-94	Aug 12, 1895.
‡071224 " "	500	The Bank of Bengal	Mar 15, 1883	Ahmed Hosein	7[illegible]4, dated 13-11-93 D	Feb 17, 1894
*024408 " "	3,000	C. J. Venkatasoobiah	Mar. 15, 1879	C J. Venkatasoobiah.	1032 D, dated 7-12-94	Aug. 2 1890
*044752 " "	1,000	The Oriental Bank Corporation	Mar. 15, 1880			
*044753 " "	1,000					
*027400 " "	500	E. D. Evezard				
*029025 " "	5,000	C. J. Venkatasoobiah	Mar 15, 1879			

* Duplicates of these notes have been issued. † Half notes—Duplicates have been issued. ‡ Mutilated notes—Duplicates have been issued.

No. 1031 A.

ACCOUNTS and FINANCE.
Savings Banks.

RESOLUTION.

The 3rd March 1897.

READ again—

Resolution in the Finance and Commerce Department, No. 2270 A., dated the 18th May 1895, prescribing revised rules for the guidance of depositors in the Post Office Savings Bank.

RESOLUTION.—According to Rule 39 (*i*) of the Rules laid down in the Resolution read in the preamble, the annual limit of R200 and the maximum limit of R2,000 for deposits and the limit of R5-3-3 for monthly interest do not apply to public accounts. Instances having occurred in which very large deposits have been admitted, which, though admissible under the strict letter of the rules, clearly do not come within the declared purposes of the Post Office Savings Bank, the Governor General in Council is of opinion that a maximum limit should be laid down in the case of public accounts. His Excellency in Council accordingly directs that for Rule 39 (*i*) of the Post Office Savings Bank Rules, the following shall be substituted :—

"39. (*i*) The annual limit of R200 for deposits (see Rule 10) does not apply to public accounts. But no public account may have at any time more than R10,000 at its credit, exclusive of interest, and no interest will be credited on any sum in excess of R10,000."

2. In the case of all public accounts in excess of R10,000 existing on the date of this Resolution, a written notice will be sent to each depositor of the change of rules now made, with the intimation—

(1) that no further deposit will be allowed to be made to the credit of the account unless the balance of the account should fall below R10,000;

(2) that from the 1st April 1897 no interest on any amount in excess of R10,000 will be credited to the account;

(3) that the depositor will be at liberty up till the 1st April 1897 to withdraw, or cause to be invested, any portion of his balance, without reference to the requirement of six months' notice provided by Rule 39 (*j*) and Rule 43 as amended by Resolution in this Department, No. 194 A., dated 13th January 1897; but that from the 1st April 1897 the rules as amended by this Resolution will operate fully with reference to his account.

ORDER.—Ordered, that this Resolution be communicated to the Director General of the Post Office of India for the necessary action; to the Comptroller and Auditor General, and to the Comptroller, Post Office.

Ordered, also, that the Resolution be published in the *Gazette of India* for general information.

J. F. FINLAY,

Secretary to the Government of India

MILITARY DEPARTMENT.

Fort William, the 5th March, 1897.

APPOINTMENTS.

COMMISSARIAT TRANSPORT DEPARTMENT.

No. 263.—Lieutenant W. P. Haydon, Indian Staff Corps, 22nd Regiment of Bombay Infantry, to be Deputy Assistant Commissary General, 2nd class, on probation, with effect from the 16th January, 1897.

(Joined his appointment on the 13th February, 1897.)

MILITARY ACCOUNTS DEPARTMENT.

No 264—The following promotions and appointment are made, with effect from the 24th February, 1897, *vice* Major H. M. Prior who has retired.—

NAMES.	From	To
Major H. F. S. Ramsden, Indian Staff Corps	Military Accountant, 3rd class.	Military Accountant, 2nd class.
Captain C. F. Marshall, Indian Staff Corps.	Military Accountant, 4th class.	Military Accountant, 3rd class.
Mr. L. L. Kalberer .	Assistant Military Accountant, 1st class.	Military Accountant, 4th class.
Lieutenant F. D. Grant, 6th Punjab Infantry.	Assistant Military Accountant, 2nd class.	Assistant Military Accountant, 1st class.
Lieutenant W. Donnan, 19th Madras Infantry.	Assistant Military Accountant, 3rd class.	Assistant Military Accountant, 2nd class.
Lieutenant J. H. Payne, 1st Infantry, Hyderabad Contingent.	.	Assistant Military Accountant, 3rd class (on probation).

FURLOUGH AND LEAVE.

No. 265—The undermentioned officer is granted leave to proceed out of India on private affairs under the Leave Rules for the Staff Corps, the specified period to count from the date of being struck off duty :—

Major P. A. Buckland, Indian Staff Corps, Assistant Secretary to the Government of India, Military Department, for one year. Pension service—25th year, commenced 24th April 1896.

LONDON GAZETTE.

No. 266.—The following extracts are published for general information :—

"London Gazette," dated the 5th February 1897, page 695.

India Office, 5th February 1897.

The Queen has approved of the following promotions among the officers of the Staff Corps and Indian Medical Service, and admissions to the Staff Corps, made by the Government of India :—

INDIAN STAFF CORPS.

To be Lieutenant-Colonels.

Major George Frankland Francis. Dated 5th November, 1896.

Major John Willoughby Wray. Dated 12th November, 1896.

Major Alexander Masters. Dated 30th November, 1896.

Captains to be Majors.

Dated 28th October 1896.

Herbert John James Middleton.
George Frederick Watson.
Robert Charles Andrews.

Dated 11th November 1896.

Charles Stevens.

Dated 29th November, 1896.

William Richard Yeilding, D.S.O., C.I.E.
William Henry Lowry.

Dated 30th November, 1896.

Brevet-Major Wensly James Hodson Bond.

Lieutenants to be Captains.

Dated 25th November, 1896.

Neville Thornton Parker.
Edward Foss Morton.
David Simpson Burst
Edward Langford Sullivan.
Denis Mahoney Bower.
Ralph Maitland Bell.
Henry Hinton Dunlop.
Percy Garratt Shewell.
Herbert Charles Vesey.
Frederick Hopewell Peterson, D.S.O.
Douglas Herbert.
Hilton Vickers.

Dated 16th December, 1896.

Alexander John Wogan Browne.

To be Lieutenants.

Lieutenant Augustus Oliver Lash, from the Manchester Regiment. Dated 31st July, 1895, but to rank from 2nd March, 1892.

Lieutenant Hugh St. Aubyn Wake, from the Northumberland Fusiliers. Dated 31st May, 1895, but to rank from 8th February, 1893.

Lieutenant William Hill Climo, from the Royal Berkshire Regiment. Dated 4th February, 1895, but to rank from 1st January, 1894.

Lieutenant Donald Hugh McNeile, from the Royal Artillery. Dated 4th September, 1895, but to rank from 13th February, 1894.

Lieutenant William Johnstone Cates, from the Leinster Regiment. Dated 14th June, 1895, but to rank from 2nd May, 1894.

Lieutenant Walter James Henry Hunter, from the Gloucestershire Regiment. Dated 2nd April, 1895, but to rank from 16th June, 1894.

Second-Lieutenant John Hodgkinson, from the 5th Lancers. Dated 17th January, 1895.

Second-Lieutenant Stair Francis Barton Dalrymple-Hay. Dated 6th July, 1896.

To be Second-Lieutenants.

The undermentioned Second-Lieutenants from the Unattached List. Dated as below, but to rank from 14th August, 1895 :—

William Marshall Fordham. Dated 15th October, 1896.

Kenneth Henderson. Dated 20th October, 1896.

Edmund Henry Waring. Dated 14th October, 1896.

Leonard Slater. Dated 15th October, 1896.

Ilion Arthur Keble. Dated 31st October, 1896.

Cyril Charleton Alfred Ashburner Hughes. Dated 13th October, 1896.

William Philip Noel Hicks. Dated 10th October, 1896.

INDIAN MEDICAL SERVICE.

To be Brigade-Surgeon-Lieutenant-Colonel

Surgeon-Lieutenant-Colonel George Watters, Bombay Establishment. Dated 31st March, 1896.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

To be Senior Assistant-Surgeon, with the honorary rank of Surgeon-Captain.

Senior Assistant-Surgeon, with the honorary rank of Surgeon-Lieutenant, Patrick Barrett, Bengal Establishment. Dated 11th November, 1896.

First Class Assistant-Surgeons to be Senior Assistant-Surgeons, with the honorary rank of Surgeon-Lieutenant.

James Thomas Dodd, Madras Establishment. Dated 6th August, 1896.

Santa Anna Cuderio, Bombay Establishment. Dated 12th August, 1896.

Robert Henry Doiby, Bengal Establishment. Dated 19th October, 1896.

John Galvin, Bengal Establishment. Dated 11th November, 1896.

The Queen has also approved of the restoration of the undermentioned officer from the half-pay list to the effective list :—

INDIAN STAFF CORPS.

Lieutenant Thomas Allan Francis Ross Oldfield. Dated 2nd December, 1896.

The Queen has also approved of the retirement from the service of the undermentioned officers :—

INDIAN STAFF CORPS.

Colonel John Briscoe Watts. Dated 17th December, 1896.

Lieutenant-Colonel Charles Warren Walker. Dated 31st January, 1897.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

Senior Assistant-Surgeon, with the honorary rank of Surgeon-Lieutenant, George Thornhill Leopold, Bengal Establishment. Dated 20th October, 1896.

Senior Assistant-Surgeon, with the honorary rank of Surgeon-Lieutenant, Mark Arthur Hardy Madras Establishment. Dated 6th August, 1896.

The Queen has also approved of the resignation of the service by the undermentioned officer :—

INDIAN STAFF CORPS.

Lieutenant Guy Moberly. Dated 3rd February, 1897.

* * * *

PENSIONS.

WARRANT OFFICERS.

No. 267.—The undermentioned warrant officers have been transferred to the pension establishment :—

Conductor Henry Priest, Ordnance Department, Bengal

Conductor John Albert Bryant, Commissariat Transport Department, Bengal.

Conductor Edmund Thomas Chase, Commissariat Transport Department, Bengal

Conductor Charles Perry, Public Works Department, India.

PROMOTIONS.

No 268.—The following promotion is made, subject to Her Majesty's approval :—

INDIAN STAFF CORPS.

To be Captain.

Lieutenant Henry King MacGeorge—3rd March, 1897.

COLONEL'S ALLOWANCE.

No. 269—The undermentioned Colonels are admitted to the Colonel's allowance, with effect from the 4th March, 1897 :—

Henry William John Senior, Indian Staff Corps.

Thomas James Quin, Bengal General List Infantry.

ORDNANCE DEPARTMENT.

Bengal.

No. 270.—Sub-Conductor James Hynds, to be Conductor, and Store Sergeant Silvenous Stock, to be Sub Conductor, with effect from the 14th December, 1896, *vice* Conductor William Pannell, who has retired.

PROMOTIONS.

NATIVE ARMY.

No. 271.—*6th Regiment of Bombay Cavalry (Jacob's Horse)*—

Dafadar Sundar Singh, to be Jemadar, *vice* Harnam Singh, promoted, with effect from the 1st May, 1896.

No. 272.—*7th Regiment of Bombay Lancers (Belooch Horse)*—

Kot-Dafadar Sudda Singh, to be Jemadar, *vice* Natha Singh, resigned, with effect from the 23rd November, 1896.

No. 273.—*2nd Battalion, 4th Gurkha (Rifle) Regiment*—

Havildar Debi Chand Thakur, to be Jemadar, *vice* Dhan Sing Gurung, transferred to the pension establishment, with effect from the 1st December, 1896.

No. 274.—*31st Regiment (6th Burma Battalion) of Madras (Light) Infantry*—

Jemadar Suchet Singh, to be Subadar, and Havildar Sangat Singh, to be Jemadar, *vice* Shama transferred to the pension establishment, with effect from the 16th July, 1896.

RETIREMENTS.

No. 275.—Surgeon-Lieutenant-Colonel Alexander Kenneth Stewart, M.B., Indian Medical Service, Bombay Establishment. The 4th (Prince Albert Victor's Own) Regiment of Bombay Cavalry (Poona Horse), is permitted to retire from the service with effect from the 31st March, 1897, subject to Her Majesty's approval.

No. 276.—Honorary Lieutenant Martin Larkin, Assistant Commissary, Public Works Department, is permitted to retire from the service with effect from the 2nd February, 1897.

No. 277.—Honorary Surgeon-Major William Fearn, Senior Assistant Surgeon, Indian Subordinate Medical Department, Bombay Establishment, is permitted to retire from the service with effect from the 12th January, 1897, subject to Her Majesty's approval.

VOLUNTEER CORPS.

No. 278.—His Excellency the Governor General of India has been pleased to confer the Volunteer Officers' Decoration upon the undermentioned officer of the Indian Volunteer Force, who has been duly recommended for the same under the Royal Warrant of 24th May, 1894 (India Army Circulars of 1894, clause 101) :—

Central Bengal Light Horse.

Major Charles Henry Pope, Commandant.

APPOINTMENTS.

No. 279.—*Surma Valley Light Horse*—

Henry John Stedman Cotton, Esquire, C.S.I., Chief Commissioner of Assam, to be Honorary Colonel, with effect from the 28th November, 1896, *vice* Sir William Erskine Ward, K.C.S.I., resigned.

No. 280.—*Assam Valley Administrative Battalion*—

Henry John Stedman Cotton, Esquire, C.S.I., Chief Commissioner of Assam, to be Honorary Colonel, with effect from the 28th November, 1896, *vice* Sir William Erskine Ward, K.C.S.I., resigned.

No. 281.—*Assam Valley Light Horse*—

William Hugh Lyall, Gentleman, to be Second Lieutenant, with effect from the 27th November, 1896, *vice* Gair, promoted.

No. 282.—*Allahabad Volunteer Rifle Corps*—

Alfred Kensington, Esquire, to be Major, with effect from the 1st March, 1897, *vice* Crawley, transferred to the supernumerary list.

No. 283.—*Nilgiri Volunteer Rifles*—

James Henry Apperley Tremenheere, Esquire, to be Major, *vice* Cardew, resigned.

William Montressor Standen, Esquire, to be Captain, *vice* Adams, transferred to the unattached list.

Robert Buchanan, Esquire, to be Captain, *vice* Lewis, transferred to the supernumerary list.

William Watkins Phillips, Gentleman, to be Second-Lieutenant, to complete the establishment.

No. 284.—*Baluchistan Volunteer Rifle Corps*—

Hugh Shakespear Barnes, Esquire, Agent to the Governor General and Chief Commissioner in Baluchistan, to be Honorary Colonel, with effect from the 12th February, 1897, *vice* Major-General Sir James Browne, K.C.S.I., C.B., R.E., deceased.

PROMOTIONS.

No. 285.—*Cossipore Artillery Volunteers*—

Captain James Balfour Thomson to be Major, *vice* Thoms, promoted.

RETIREMENTS.

No. 286.—*Southern Mahratta Railway Rifles*—

Lieutenant-Colonel Charles Palmer Whitcombe resigns his commission, and is granted permission to retain his rank and wear the uniform of the corps on retirement.

P. J. MAITLAND, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 5th March, 1897.

Under clause 53 of the Regulations appended to the Regimental Debts Act of 1893, it is notified that reports of the deaths of the undermentioned Commissioned and Warrant Officers on the dates specified, were received in the Military Department between the 27th February and the 5th March, 1897 :—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Indian Medical Service (Madras) .	Surgeon-Major J. Hoey .	1st March, 1897 .	Calcutta.		
Indian Subordinate Medical Department (Madras).	Assistant Surgeon J. Frost	25th February, 1897.	Belgaum.		
Barrack Department (Madras) .	Conductor H. Rodwell .	14th February, 1897.	Bangalore.		

Statement of Deposits on account of Estates between the 27th February and the 5th March, 1897.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					R a. p.		
Robert Henry Michaelson Yeates(a).	Lieutenant.	Royal Engineers.	29th October, 1896.	No Will found.	950 12 9	...	4th May, 1897.

(a) *Next-of-kin—*
Father—R. H. M. Yeates, Esq.
Address—Solva,
Pembrokeshire,
South Wales.

P. J. MAITLAND, *Major-General,*
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 2nd March, 1897.

No. 87.—The following permanent promotions are ordered in the Accounts Branch, with effect from the 1st January, 1897 :—

NAMES.	From	To
Sinclair, C. S. B. .	Assistant Examiner, 1st grade.	Deputy Examiner, 2nd grade.
Srinivasa Iyer, R. .	Ditto .	Ditto.
Hartley, J. M. .	Assistant Examiner, 2nd grade (new classification).	Assistant Examiner, 1st grade (new classification).
Harprasad Dar .	Ditto .	Ditto.
Kellner, P. T. R. .	Ditto .	Ditto.
Patch, J. . .	Ditto .	Ditto.

The 4th March, 1897.

No. 90.—Captain E. W. Walton, R.E., Executive Engineer, 3rd grade, State Railways, Deputy Consulting Engineer to the Government of India for Railways, Calcutta, is appointed Deputy Consulting Engineer for Railways, Burma, until further orders.

No. 91.—Lieutenant H. J. Hare, R.E., Assistant Engineer, 1st grade, State Railways, whose services were placed temporarily at the disposal of the Military Department for employment on Field Service in Public Works Department Notification No. 55 of the 7th February, 1895, was, on return from the 15 months' leave on medical certificate granted to him by the Department, permanently transferred to the Revenue and Agricultural Department.

The 5th March, 1897.

No. 93.—With reference to Public Works Department Code, Volume I, Chapter II, paragraph 79, Mr. Elphinstone Cortlandt Trotter is appointed to the Superior Accounts Branch, in the rank of Deputy Examiner, class II, on probation, with effect from 26th February, 1897, and is posted to the Office of the Examiner of Public Works Accounts, Bengal.

No. 96.—The Governor General in Council is pleased, under section 16 (1) of the Indian Railways Act (IX) of 1890, to sanction the use of locomotive engines and of rolling stock to be drawn or propelled thereby, on such portions of the Anklesvar-Pardi section of the Rajpipla State Railway as are situate in British territory

No. 98.—The following is published for general information :—

Corrigendum to the Government of India Resolution No. 91 R. T., dated the 23rd January, 1897, which was published under the Government of India, Public Works Department Notification No. 40, dated the 26th January, 1897, in Part I of the *Gazette of India* of the 30th January, 1897, sanctioning the application to the Darjeeling-Himalayan Railway of certain general rules for open line working.

For the words "1st February, 1897," in the above quoted Resolution, *substitute* the words "1st April, 1897."

The 2nd March, 1897.

No. 88.—The following is published for general information :—

NO. 70 I.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT.—CIVIL WORKS—IRRIGATION.

Calcutta, the 25th February 1897.

Review of the Revenue Report of the Irrigation Works in Baluchistan for the year 1895-96.

READ—

Revenue Report of Irrigation Works in Baluchistan for the year 1895-96, forwarded with letter No 6601, dated the 17th December 1896, from the Secretary to the Agent to the Governor General, Baluchistan, Public Works Department.

OBSERVATIONS.—There are two Minor Works in Baluchistan of which Capital and Revenue Accounts are kept, *viz.*, the Shebo Canal and the Khushdil Khan Reservoir.

2. There was no Capital outlay during the year; the outlay up to the end of 1894-95, as shown in the table in para. 2 of that year's review, amounted to Rs. 16,12,782, including indirect charges.

3. The following statement shows the actual financial results of the year under review :—

Works.	Total Capital outlay to end of year, including indirect charges.	Gross Revenue collected.			Working Expenses.			Net revenue.	Percentage of net revenue on Capital at end of year.
		Irrigation revenue.	Miscellaneous receipts.	Total.	Direct.	Indirect.	Total.		
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MINOR WORKS AND NAVIGATION.									
Shebo Canal	6,77,231	11,718	5,076	16,794	6,412	182	6,594	10,200	1·50
Khushdil Khan Reservoir	9,35,551	16,195	283	16,478	6,210	167	6,377	10,101	1·08
TOTAL	16,12,782	27,913	5,359	33,272	12,622	349	12,971	20,301	1·26
Figures for 1894-95	16,12,782	21,082	94	21,176	13,052	343	13,395	7,781	0·48

The working of the Shebo Canal during the year under review resulted in a net return of Rs. 10,200, or 1·50 per cent. against a deficit of Rs. 851 in the preceding year. The gross revenue of Rs. 16,794 includes a sum of Rs. 4,459 paid by the Forest Department for water supplied to the Shebo plantations during 1894-95 and not accounted for in that year. During the year under review the crops were generally poor both in quality and quantity; there was no snow-fall at all during the year, which circumstance, it is stated, was most detrimental to the crops. The question regarding the replacement of the system of 'batai' or 'division of the crop' by a 'cash rate,' to which reference was made in the previous year's review, has not yet been settled and the revenue is still collected in kind, but it is stated that efforts are being made by the Revenue Authorities to realize it in cash as soon as practicable.

The net revenue from the Khushdil Khan Reservoir amounted to Rs. 10,101, or 1·08 per cent., on the capital expended, against 0·92 per cent. during the previous year.

There were no remissions and no arrears of revenue due at the end of the year 1895-96.

On the Shebo Canal, the yield per acre during the year was—wheat 5·45 maunds and barley 3·97 maunds, against the previous year's yield of 5·32 and 8·71 maunds, respectively, and the revenue realized from the irrigation of these crops was Rs. 3·90 for wheat and Rs. 2·09 for barley per acre, as compared with Rs. 2·75 and Rs. 3·38 in 1894-95. On cultivated lands as a whole the average revenue collected was Rs. 4·03 per acre against Rs. 2·75 per acre in the preceding year. The average rate charged for the Forest plantations was Rs. 3·06 per acre.

On the Khushdil Khan Reservoir, the yield per acre was 6·10 maunds of wheat and 5·72 maunds of barley, against the preceding year's yield of 8·47 and 15·52 maunds, respectively. The decrease in the yield per acre as compared with the previous year is attributed to there having been no fall of snow during the year under review. The revenue realized was—wheat Rs. 4·26 per acre and barley Rs. 3·07 per acre, against Rs. 4·26 and Rs. 6·37 realized in the preceding year.

4. The area irrigated by the Shebo Canal during the year amounted to 1,799 acres (of which 104 acres were under kharif crops), excluding 1,215 acres of Forest plantation, against 1,993½ acres irrigated in the preceding year. The Khushdil Khan Reservoir irrigated 4,056 acres under rabi crops only during the year against 2,902½ acres irrigated during 1894-95. All irrigation is by flow.

5. The following table shows the details of the working expenses exhibited in the statement in para. 3 :—

	Repairs.	Establishment.	Tools and plant.	Total.	Indirect charges.	Total working expenses.	Area irrigated	Rate per acre.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Acres.	Rs.
Shebo Canal	5,114	1,298	...	6,412	182	6,594	1,799	3·7
Khushdil Khan Reservoir	5,019	1,191	...	6,210	167	6,377	4,056	1·6
Total .	10,133	2,489	...	12,622	349	12,971	5,855	2·2
Figures for 1894-95 . . .	10,604	2,448	...	13,052	343	13,395	4,895	2·7

The outlay on repairs on the Shebo Canal amounted to Rs. 5,114 and on the Khushdil Khan Reservoir to Rs. 5,019. These sums represent expenditure on the usual annual repairs such as clearance of silt, weeds, etc.

6. The rainfall at Quetta and Shirinao during 1895-96 was 10·81 and 6·84 inches, respectively, as compared with 7·33 and 5·49 inches in the previous year. The rainfall at Khushdil Khan was 9·42 inches and at Pishin 8·88 inches against 6·32 and 7·35 inches in the preceding year.

ORDER.—Ordered that a copy of this Review be forwarded to the Agent to the Governor General and Chief Commissioner, British Baluchistan, Public Works Department, for information.

Also, that a copy of the Review and of the Report be forwarded to the Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab in the Public Works Department for information.

Also, that a copy of the Review and of the Report be forwarded to the Revenue and Agricultural Department for information.

Also that a Review be published in the *Gazette of India*.

Ordered further, that a copy of this Review and of the Report be forwarded to Her Majesty's Secretary of State for India for information.

The 5th March, 1897.

No. 92.—The following is published for general information :—

No. 595 G.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT.—GENERAL.

Calcutta, the 3rd March 1897.

Engineer Establishment—Cadre numbers for 1897 for regulating promotions of Executive and Assistant Engineers.

READ—

Public Works Department Resolution No. 2523 G., dated 28th September 1893.
" " " 524 G., " 20th February 1895.
" " " 442 G., " 19th " 1896.

RESOLUTION.—The Governor General in Council is pleased to fix the cadre numbers and limiting scales for regulating the promotions of Executive and Assistant Engineers for the year 1897, or pending further orders, as below :—

List.	Cadre number for 1897.	Limiting Scale.					
		Executive Engineers.			Assistant Engineers.		
		1	2	3	1	2	3
Madras	72	18	11	7	14	11	11
Bombay	84	21	13	8	17	12	1
Bengal	52	13	8	5	10	8	8
North-Western Provinces and Oudh	92	23	14	9	18	14	14
Punjab	115	29	17	11	23	18	1
Local Administrations	130	32	20	13	26	19	20
Railways	180	45	27	18	36	27	27

The rules laid down in para. 6 of Resolution No. 2523 G., dated 28th September 1893, will continue to ope rate.

2. The rule laid down in para. 2 of Resolution of February 1895, quoted in the preamble, for regulating temporary promotions to the 3rd grade of Executive Engineers, will be maintained on all the lists for the year 1897.

3. Attention is specially invited to the fact that the cadre numbers for the year sanctioned under these orders are intended solely as the basis for calculating the several limiting scales which regulate the promotions of Executive and Assistant Engineers on each list. These numbers are, under present circumstances, fixed on different considerations to those with reference to which the strength of the Engineer Establishment is decided. An increase therefore in a cadre number for calculating the scale affords no ground for increasing the sanctioned strength, and the fact of such increase cannot be put forward as an argument for increasing that strength.

ORDER.—Ordered, that the above Resolution be circulated to the Local Governments and Administrations and Officers noted on the margin, for information and guidance, and that it be published in Part I of the *Gazette of India*.

The Governments of Madras and Bombay, Public Works Department, General and Railway Branches.
The Governments of Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Rajputana, Central India, and Baluchistan.
The Accountant General, Public Works Department.
The Director General of Railways
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Assam.

No. 94.—The following is published for general information :—

No. 104 R. T.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT—RAILWAY TRAFFIC.

Calcutta, the 2nd March 1897.

General Rules of 1895 for working railways open for traffic.

READ—

Section 47 of the Indian Railways Act, 1890

Government of India, Public Works Department, notification No. 118, dated the 21st March 1895, publishing—in the *Gazette of India* of the 23rd March 1895—the Government of India circular No. 6 Railway, dated the 12th March 1895, and the General Rules, therewith promulgated, for all open lines of railway in British India administered by the Government.

Government of India, Public Works Department, notification No. 257, dated the 28th May 1896, publishing—in the *Gazette of India* of the 30th May 1896—the Government of India circular No. 3 Railway, dated the 22nd May 1896, and the amended rules therewith promulgated.

Government of India, Public Works Department, notification No. 55, dated the 5th February 1897, publishing—in the *Gazette of India* of the 6th February 1897—the Government of India circular No. 3 Railway, dated the 3rd February 1897, and the addenda and corrigenda to the rules therewith promulgated.

Letter from the Government of Bombay, Public Works Department, Railway Branch, No. 515, dated the 19th February 1897, forwarding letter from the Agent of the Bombay, Baroda and Central India Railway Company, No. 1625, dated the 15th February 1897.

OBSERVATIONS.—The Agent of the Bombay, Baroda and Central India Railway Company has applied that the General Rules for working open lines of railway which were published under the Government of India, Public Works Department, notification No. 118, dated the 21st March 1895 (*vide* the *Gazette of India* of the 23rd March 1895), as modified by the Government of India circulars Nos. 3 Railway, dated the 22nd May 1896, and 3 Railway, dated the 3rd February 1897, which were published under Public Works Department notifications Nos. 257, dated the 28th May 1896, and 55, dated the 5th February 1897 (*vide*

the *Gazette of India* of the 30th May 1896 and 6th February 1897) may be made applicable to the Ahmedabad-Parantij railway from such date as it may be opened for the public carriage of passengers, animals or goods.

RESOLUTION.—The Governor General in Council is pleased to sanction the application of the General Rules for working open lines of railway which may, for the time being, be in force on the Bombay, Baroda and Central India railway, to such portions of the Ahmedabad-Parantij railway as are situate in British territory from the date of opening for the public carriage of passengers, animals or goods.

ORDER.—Ordered that this resolution be published under a notification in Part I of the *Gazette of India*, as required by section 47, sub-section (3) of the Indian Railways Act, 1890; also that the General Rules cited in the foregoing observations—which have already been published in the *Gazette of India*—be kept at railway stations as directed by sub-section (6) of the same section.

Ordered, also, that this resolution be communicated to the Government of Bombay, for information and guidance.

No. 95.—The following is published for general information:—

No. 201 R. T.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT.—RAILWAY TRAFFIC.

Calcutta, the 2nd March 1897.

General Rules for railways under construction.

READ—

Sections 3 (4), 16 (2), 47 and 148 (1) of the Indian Railways Act (IX) of 1890.

Government of India, Public Works Department, notification No. 480½, dated the 30th October 1890, publishing—in the *Gazette of India* of the 8th November 1890—the Government of India resolution No. 736 R. T., dated the 17th October 1890, and the General Rules for working railways under construction and not used for the public carriage of passengers, animals or goods.

Letter from the Government of Bombay, Public Works Department, Railway Branch, No. 2457, dated the 18th November 1895, forwarding letter No. 11252 T., dated the 5th November 1895, from the Agent of the Bombay, Baroda and Central India Railway Company.

OBSERVATIONS.—The Agent of the Bombay, Baroda and Central India Railway Company, has applied for leave to adopt, on the Anklesvar-Pardi section of the Rajpipla State railway, the General Rules for working railways under construction and not used for the public carriage of passengers, animals or goods, which rules were published in the *Gazette of India* of 8th November 1890, under Public Works Department notification No. 480½, dated the 30th October 1890.

RESOLUTION.—The Governor General in Council is pleased to sanction the application of the General Rules which are referred to in the foregoing observations, to such portions of the Anklesvar-Pardi section of the Rajpipla State railway as are situate in British territory, and which have been sanctioned for construction.

ORDER.—Ordered that the General Rules, which have already been published in the *Gazette of India* of the 8th November 1890, be further notified to the railway servants and to the public by a copy thereof being kept open to inspection, free of any charge, in the office of the engineer in charge of the construction of the railway.

Ordered, also, that this resolution be communicated to the Government of Bombay, Public Works Department, Railway Branch, for information and guidance, and that it be published under a notification in Part I of the *Gazette of India*.

No. 97.—The following is published for general information :—

No. 200 R. T.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT.—RAILWAY TRAFFIC.

Calcutta, the 2nd March 1897.

General Rules of 1895 for working railways open for traffic.

READ—

Section 47 of the Indian Railways Act, 1890.

Government of India, Public Works Department, notification, No. 118, dated the 21st March 1895, publishing—in the *Gazette of India* of the 23rd March 1895—the Government of India circular No. 6 Railway, dated the 12th March 1895, and the General Rules, therewith promulgated, for all open lines of railway in British India administered by the Government.

Government of India, Public Works Department, notification No. 257, dated the 28th May 1896, publishing—in the *Gazette of India* of the 30th May 1896—the Government of India circular No. 3 Railway, dated the 22nd May 1896, and the amended rules therewith promulgated.

Government of India, Public Works Department, notification No. 55, dated the 5th February 1897, publishing—in the *Gazette of India* of the 6th February 1897—the Government of India circular No. 3 Railway, dated the 3rd February 1897, and the addenda and corrigenda to the rules therewith promulgated.

Letter from the Government of Bombay, Public Works Department, Railway Branch, No. 514, dated the 19th February 1897, forwarding letter from the Agent of the Bombay, Baroda and Central India Railway Company, No 1627 T., dated the 15th February 1897

OBSERVATIONS.—The Agent of the Bombay, Baroda and Central India Railway Company has applied that the General Rules for working open lines of railway which were published under the Government of India, Public Works Department, notification No. 118, dated the 21st March 1895 (*vide* the *Gazette of India* of the 23rd March 1895), as modified by the Government of India circulars Nos. 3 Railway, dated the 22nd May 1896, and 3 Railway, dated the 3rd February 1897, which were published under Public Works Department notifications Nos. 257, dated the 28th May 1896, and 55, dated the 5th February 1897 (*vide* the *Gazette of India* of the 30th May 1896 and 6th February 1897), may be made applicable to the Anklesvar-Pardi section of the Rajpipla State railway from such date as the section may be opened for the public carriage of passengers, animals or goods.

RESOLUTION.—The Governor General in Council is pleased to sanction the application of the General Rules for working open lines of railway which may, for the time being, be in force on the Bombay, Baroda and Central India railway, to such portions of the Anklesvar-Pardi section of the Rajpipla State railway as are situate in British territory from the date of opening for the public carriage of passengers, animals or goods.

ORDER.—Ordered that this resolution be published under a notification in Part I of the *Gazette of India* as required by section 47, sub-section (3) of the Indian Railways Act, 1890; also that the General Rules cited in the foregoing observations—which have already been published in the *Gazette of India*—be kept at railway stations as directed by sub-section (6) of the same section.

Ordered, also, that this resolution be communicated to the Government of Bombay, for information and guidance.

TELEGRAPH.

The 4th March, 1897.

No. 89.—*Corrigendum.*—In the last column of Public Works Department Notification No. 43 Telegraph, dated the 28th January, 1897, *for* 31st December, 1896, *read* 30th December, 1896.

W. S. S. BISSET, *Colonel, R.E.,*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 6, 1897.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 8th October, 1896.

From the 14th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 7th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

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Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS.

Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

INVENTIONS and DESIGNS.

Calcutta, the 4th March, 1897.

NOTIFICATIONS

No. 794 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 27th February 1897:—

No. 72 of 1897.—Amended application. *See* No. 5 of 1897.

No. 73 of 1897.—Amended application. *See* No. 409 of 1896.

No. 74 of 1897.—Harry Heatly, civil engineer, of the firm of Heatly and Gresham, Limited, 7, Hastings street, Calcutta, for improvements in or applicable to hot air engines for actuating punkahs, thermantidotes and for other purposes.

No. 75 of 1897.—Kelso King, underwriter, of 120, Pitt street, in the city of Sydney and colony of New South Wales, for improvements in pneumatic tyred wheels to facilitate the inflation of the tyres.

No. 76 of 1897.—Friedrich Hermann Schule, manufacturer, of No. 94 Hammerdeuh, Hamburg, Germany, for improvements in and relating to the oscillating supports of shaking sieves.

No. 77 of 1897.—André Braly, civil engineer, of 8, rue Sainte Beuve, Paris and Louis Braly, genealogist, of 19, Cours de la Liberté, Lyons, for improved means of preventing the falsification of liquid and other products, works of art, monetary and other documents, and apparatus for use in connection therewith.

No. 78 of 1897.—Hermann Muller-Thurgau, director, wine growing school, of Waedensweil, near Zurich, Switzerland, for a process for the production of non-alcoholic or feebly alcoholic fruit juices (fruit and grape wines) which may be kept or preserved without change.

No. 79 of 1897.—George Baxter, gentleman, of 1, Frederick's place, Old Jewry, London, for a new or improved brake for cycles and other road vehicles.

No. 80 of 1897.—Francis Gascoigne Lynde, civil engineer, of Ahmedabad, in the Bombay presidency, for improvements in the switch lock, known as "Blood's patent switch lock," by means of which injury to the switch is prevented in case the points are burst open by a vehicle forcing its way through when they are wrongly set.

No. 81 of 1897.—Amended application. *See* No. 6 of 1897.

No. 795 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director

of the department of land records and agriculture, North-Western Provinces and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying :—

No. 44 of 1896.—Taylor Burrows, engineer, of 88, Upper Kennington lane, London, and Dick Edwards Radclyffe, gentleman, of 56, Gloucester cresent, Regent's park, London, for improved means or apparatus for de-gumming or otherwise treating by immersion the fibres extracted from the plants, stems or straws of flax, hemp, ramie or the like. (Specification filed 19th February 1897.)

No. 111 of 1896.—Frances Eliza Hunter, spinster, of Freeman street, North Fitzroy, near Melbourne, in the colony of Victoria, for an improved box-iron (Specification filed 12th February 1897.)

No. 131 of 1896.—Robert Cooke Sayer, engineer, of Clyde road, Redland, Bristol, in the county of Gloucester, for improvements in railways. (Specification filed 17th February 1897.)

No. 193 of 1896.—Robert Greenhalgh, warehouseman, of 20, Nicol road, Willesden, London, for an improved method of marking and arranging patterns or sections of wearing apparel. (Specification filed 19th February 1897.)

No. 226 of 1896.—Abraham Wood, jeweller, of 15, Bridge street, Ramsbottom, in the county of Lancaster, for improvements in loom shuttles and tongues. (Specification filed 19th February 1897.)

No 243 of 1896.—William Roberts King, mechanical engineer, and Francis Wyatt, chemist, both of 12, Old Slip, New York city, New York, United States of America, for apparatus and process for forming calcium carbide. (Specification filed 19th February 1897.)

No. 245 of 1896.—Edward Lloyd Pease, engineer, of the firm of Ashmore, Benson, Pease and Co, limited, gas-holder manufacturers, Stockton-on-Tees, in the county of Durham, and residing at Hurworth-on-Tees, in the said county, for a novel or improved structural arrangement for combining strength with rigidity in a manner applicable to flooring, walling and other structural purposes. (Specification filed 19th February 1897.)

No 255 of 1896.—Aloys Naville, Philippe Guye and Charles Eugene Guye, gentlemen, of No. 20, rue de Candolle, Geneva, Switzerland, for electrical gas reaction apparatus. (Specification filed 19th February 1897.)

No. 281 of 1896.—Wasudeo Balwant Soman, head clerk at the Indo-China mills, 20, Parel road, Cross lane, Parel, Bombay, for improvements in sizing or dressing machines for yarns. (Specification filed 16th February 1897.)

No 310 of 1896.—Paran Chandra Chatterji, depôt store-keeper, E. C. railway, Waltair, for improvements to facilitate the working of tri-colour hand signal lamp. (Specification filed 22nd February 1897.)

No 345 of 1896.—William Alfred Gibbs, gentleman, of Gilwell park, Chingford, England, and Gilbert William Sutton, civil

engineer, of Rothmans, Great Baddow, Chelmsford, England, for improvements in apparatus for drying tea and other substances. (Specification filed 17th February 1897.)

No. 362 of 1896.—Charles Frederick Cross, analytical chemist, of No. 4, New Court, Carey street, London, for improvements in the manufacture of alkali cellulose. (Specification filed 17th February 1897.)

No. 365 of 1896.—Charles Frederick Cross, analytical chemist, of No. 4, New court, Carey street, London, for manufacture of soluble cellulose, and of products therefrom. (Specification filed 17th February 1897.)

No. 390 of 1896.—Henry George Hills, tea planter, Silcoorie tea estate, Cachar, for a machine for drying tea and analogous substances. (Specification filed 22nd February 1897.)

No. 419 of 1896.—John Marr, master mariner, of Roseville, Irvine, Ayrshire, N. B., for a tea packing box of novel construction to be called the "Marr tea box." (Specification filed 18th February 1897.)

No. 796 P.—THE undermentioned design has been registered, under the provisions of the Inventions and Designs Act, 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. This and other designs are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West), Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 3D of 1897.—Joseph Henry Johnson, mechanical engineer, Aligarh, N.-W. P., for salt castors.

No. 797 P.—THE fees prescribed in Schedule 4 of Act V of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each:—

No. 144 of 1890.—Alfred Addison Blandy, M.D., of 58, Brook street, Grosvenor square, London, for improvements in the production of new compounds for the manufacture of the soles and heels of boots and shoes and for other and various useful purposes, the said compounds being characterized by their vulcanizing, insulating and other qualities. (From 2nd December 1896 to 2nd December 1897.)

No. 145 of 1891.—Hahnemann Adolphus Cutmore, electrical engineer, London, for a new or improved switch to be used for a system of two or more speaking tubes. (From 31st March 1897 to 31st March 1898.)

No. 208 of 1892.—Beaumont Richard Harrington, civil engineer, of No. 1, Wood street, Calcutta, for an improved refuse and excrement incinerator. (From 25th February 1897 to 25th February 1898.)

No. 211 of 1892.—John Rickie, district locomotive superintendent, frontier section of the North-Western railway, Quetta, for improvement in compound engines. (From 6th March 1897 to 6th March 1898.)

No. 798 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act (V of 1888), the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India and of authorising others so to do has ceased :—

No. 232 of 1891.—John Driscoll's invention for saving of life and property. (Specification filed 23rd November 1891.)

No. 307 of 1891.—John Driscoll's invention for saving of life and property in cargo boats, steam launches and other vessels. (Specification filed 25th November 1891.)

Fee in respect of the continuance of an exclusive privilege—

(*b*) After the filing of the specification and before the expiration of the fifth year from the date of the filing thereof—

The sum of R50 for each of the said inventions.

NOTICES.

All communications relating to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The office of the Secretary under the Act is open for the transaction of business from 11 A.M. to 4 P.M. on all days except Sundays and gazetted holidays.

The Government of India are advised that as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash, and applicants are warned that they must be responsible for any delay in cashing cheques.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified; or, if the tenth day is a holiday, till the evening of the office day next following.

A. T. PRINGLE,
Offg. Secy. under the Inventions and Designs Act, 1888.

BOARD OF REVENUE, MADRAS.

NOTIFICATION UNDER SECTION 30 OF ACT XII OF 1882.

(*The Indian Salt Act.*)

In exercise of the powers conferred by the 2nd paragraph of Notification No. 769, dated 11th February, 1888, issued by the Governor General of India in Council (in the Department of Finance and Commerce), under section 28 of Act XII of 1882, and published at pages 67—72 of the *Gazette of India*, dated 11th February, 1888, the Commissioner of Salt, Abkari and Separate Revenue, Madras Presidency, under section 30 of Act XII of 1882, authorizes each of the persons named below to exercise the powers of a Salt Revenue Officer :—

Locality.	Name.	Rank.	Powers to be conferred on each.	REMARKS.
Province of Orissa .	Ram Prodhan . . .	3rd grade Peon.	Salt Revenue Officer	*Vice* Raghunath Naik, dismissed.
Ditto .	Bona Behara . . .	Ditto .	Ditto .	*Vice* Brindaban Parida, resigned.
Ditto .	Sunkur Dhar . . .	Ditto .	Ditto .	*Vice* Sheik Alla Bux, dismissed.
Ditto .	Biru Barik . . .	Ditto .	Ditto .	*Vice* Ghuna Mandal forfeited appointment

BOARD OF REVENUE:
(SEPARATE REVENUE),
MADRAS,
The 20th February, 1897.

R. H. SHIPLEY,
Acting Secretary

ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

ESTABLISHMENT.

Calcutta, the 5th March, 1897.

No. 5.—Mr. J. M. Hartley, Assistant Examiner of Accounts, is transferred from the Office of the Examiner of Public Works Accounts, Bengal, to that of the Examiner of Accounts, Oudh and Rohilkhand Railway.

A. R. BECHER,
Offg. Accountant General.

THE RESIDENT IN MYSORE.

NOTIFICATIONS.

Bangalore, the 22nd February, 1897.

No. 720.—Tenders are hereby invited for a contract for the transport of arrack from the Mysore Government Central Distillery, Bangalore, under bond to the depôt in the Civil and Military Station, Bangalore, and the issue of it from the depôt to the licensed retail shops in the said Station during the period of five years beginning with 1st April, 1897, and ending with 31st March, 1902.

2. The terms of the contract are those contained in the annexed form of agreement which must be executed by the contractor, as required by the rules in Resident's Notification No. 3207—379-92, dated 14th September 1894.

3. Each tender should specify the lowest rate per gallon at which the tenderer is prepared to undertake to transport liquor from the Distillery to the depôt and there issue it to the retail license holders after collecting the prescribed duty thereon. The rate specified in the tender which is accepted by the Resident in Mysore shall be the rate at which remuneration will be payable to the contractor during the full period above described.

4. Each tender must be accompanied by a deposit of R100 and enclosed in a sealed cover superscribed with the words "Tender for transport and distribution of arrack for the Civil and Military Station," and must be delivered at the office of the Collector, Civil and Military Station of Bangalore, on or before noon of Monday, the 15th March, 1897. The tenders will then be opened by the Collector, but the final disposal of the tenders will rest with the Resident in Mysore who may refuse or accept any tender without assigning his reasons. The deposits made by the applicants whose tenders are rejected, will be returned to them on their application.

5. The person whose tender is accepted by the Resident, shall be required within eight days of the acceptance of his tender being communicated to him to deposit at the Resident's Treasury, Bangalore, a further sum in cash or in Government Securities, duly endorsed in favour of the Collector of the Civil and Military Station, to make up with the deposit previously made the sum of R3,000, and to execute an agreement in the annexed form on proper stamp, and if he fail or refuse to make the deposits required, the deposit already made will be forfeited to Government and the contract otherwise disposed of as the Resident may direct.

6. The contract shall not be transferable except with the previous sanction of the Resident in Mysore.

The quantity of arrack conveyed from the Government Central Distillery to the Bonded Depôt and sold to separate shop-keepers yearly from 1892-93 to 1895-96 and during the nine months ending 31st December, 1896, are noted below, the rate of remuneration allowed to the contractor for the transport and issue of the liquor during that period has been 1 anna per gallon :—

PARTICULARS.	1892-93, Gallons.	1893-94, Gallons.	1894-95, Gallons.	1895-96, Gallons.	1896-97, for nine months ending 31st December 1896. Gallons.
Transported to Civil and Military Station	86,058	90,921	97,570	1,03,676	78,536
Issued to Civil and Military Station separate shops	86,446	91,122	97,476	1,03,007	78,318

K. D. ERSKINE, *Captain,*
First Assistant to the Resident.

WHEREAS I, , have been granted by the Resident in Mysore, for the official year beginning 1st April 189 , and ending 31st March 189 , the right of conveying country spirits from the Central Distillery *under bond* to the depôt in the Civil and Military Station of Bangalore, in quantities sufficient to meet the demand of the separate shops dependent on such depôt, and whereas the said Resident has agreed to pay me the remuneration hereinafter described, I, the said for myself, my heirs, legal representatives and assigns, hereby agree and bind myself to all the terms and conditions hereinafter set forth :—

(1) that I hold myself responsible to Government for the correct delivery of the requisite supplies of liquors to the separate shop-keepers at a depôt to be provided by me in the Civil and Military Station of Bangalore, with the approval of the Collector (which will henceforth be called a Bonded Depôt), on production of Treasury receipts in proof of prepayment of duty and price of such liquor; or on prepayment at the Bonded Depôt under orders of the Collector of the duty and price of liquor;

(1) (*a*) that I hold myself responsible to Government in case the prepayment of duty and price of liquor is directed to be made at the depôt to pay the same into the Resident's Treasury on such date or dates as the Collector may fix from time to time;

(2) that in special cases sanctioned by the Collector, I shall be bound to carry the requisite supply of liquor to any altered locality of the existing depôt, provided the expense to me is not likely to be greater than supplying present depôt;

(3) that as remuneration for my contract, the Government shall pay me, at the end of each month, for every gallon of liquor conveyed by me from the Central Distillery to the depôt, and issued to retail vendors and shall allow me no wastage under any circumstances whatsoever;

(4) that the usual establishment required for such depôt and the house rent shall be paid for by myself;

(5) that the establishment at the depôt shall keep such accounts as may be prescribed by the Collector, and shall be under the control and orders of myself, and regard themselves as my servants;

(6) that I shall conform to the Excise Laws and Rules in force, and which may from time to time be issued by Government, and also to such rules of practice as may be prescribed by the Collector;

(7) that for the due fulfilment of the terms of this contract, I hereby deposit in the Resident's Treasury R in cash, or Government Securities duly endorsed in favour of the Collector to the value of R ;

(8) that I equally with the depôt-keeper shall be bound by the conditions of the depôt license, Appendix E;

(9) that I shall be bound to dismiss any of my servants on the requisition of the Collector, and appoint qualified men instead without delay;

(10) that I shall be bound to make good the loss accruing to Government and the separate shop keepers by short stock or no stock in the said depôt, or by neglect, carelessness in not conveying the necessary supplies of liquor to the depôt in due time;

(11) that as the liability of the Manufacturers ceases on delivery by them of liquor to me at the Distillery, all further liability or responsibility to account for the whole quantity of such liquor thenceforth, shall rest with me, and any diminution from any cause whatever (Acts of God and the Queen's enemies and robbery by vis Major excepted), shall be made good by me at the rate of R per gallon of 20° under-proof, and proportionately for higher or lower strengths;

(12) that in case of any breach of the laws and rules or of the aforesaid conditions, or in case of any attempt at fraud by my servants, agents or employés, it shall be competent to the Collector to impose upon them, or upon myself in the event of my neglect, a fine not exceeding R50 for every such breach, or at the option of the Collector to declare the money or any portion thereof deposited by me forfeited; and to cancel the contract with the previous sanction of the Resident in Mysore;

(13) that the imposition of a fine or the forfeiture of the deposit, or the cancelment of the contract, shall not be held to prevent prosecution for any offence committed under any law for the time being in force, and

(14) that this contract shall not be transferable except with the consent of the Resident in Mysore.

In witness whereof I hereunto set my hand and seal this day of 189

Sealed, signed and delivered in the presence of us:—

Witnesses:—

1.

2

The 25th February, 1897.

No. 761.—Whereas certain parts of India are visited by, and the Province of Mysore and the Civil and Military Station of Bangalore are threatened with, an outbreak of a dangerous epidemic disease known as bubonic plague, the Officiating Resident in Mysore in exercise of the powers delegated to him by the Governor-General in Council under section 2, sub-section (3) of the Epidemic Diseases Act, 1897, as applied to the Civil and Military Station of Bangalore (Notifications of the Government of India, Foreign Department, Nos. 443-I.A. and 444-I.A., dated the 4th instant, and No. 567-I.A., dated the 12th instant) is pleased to prescribe the following temporary regulations:—

1.—Every passenger train coming from outside the Mysore State to any of the stations to which these rules may be declared by the Resident to be applicable shall be stopped at such station and shall not be taken further until the inspection provided by these rules has been carried out and until the guard in charge of such train has obtained a certificate from the Inspecting Officer at such station to the effect that all persons proceeding further by the said train, whether railway servants or passengers, are free from bubonic plague.

II.—Every such train shall be emptied for inspection of the passengers in such manner as the Inspecting Officer on duty may direct, and all such facilities shall be afforded by the servants of the Railway Company as the Inspecting Officer on duty may deem to be necessary for the purpose of inspecting

(*a*) persons who have come by such train, whether they intend to proceed by it or not, and

(*b*) persons who intend to start from any of the said stations and to travel by such train.

In particular the doors of all railway carriages shall be locked at the station at which the train last stops before arrival at the station appointed for the inspection of passengers under these rules.

III.—The Resident in Mysore may appoint any person or persons by name or by virtue of office to be the Inspecting Officer or Officers for the purposes of these rules, and may cancel any such appointment.

IV.—Inspecting Officers appointed under these rules are empowered to examine all persons arriving by or intending to leave by the trains mentioned, and to detain persons suffering or suspected by them to be suffering from bubonic plague in such places as may be appointed for the accommodation of such persons respectively.

V.—Inspecting officers appointed under these rules may demand of any person travelling in the trains mentioned his name, his usual abode, and particulars of the places in which he has resided, or which he has visited during the preceding 15 days, and also the address to which he is about to proceed, and any other particulars which the Inspecting Officers may think fit in view of satisfying themselves as to the likelihood of the said persons spreading the infection of the plague. A person so interrogated shall be bound to answer truly to the best of his knowledge and belief all such questions and enquiries.

VI.—If any such person is found to have, within the preceding ten days, been within a part of India believed by the Inspecting Officer to be infected by the plague, and is unable to satisfy such officer that he is proceeding to any fixed place of residence, such officer may remove him or cause him to be removed to a place provided under Rule IV, and may there cause him to be detained for ten days, when, if he is certified free from the infection of the plague, he shall be permitted to depart therefrom.

VII.—The police shall act under the orders given by the Inspecting Officer on duty under these rules with regard to compelling persons to submit to such arrangements as may be made by the said officer for the purpose of inspection, and with regard to the detention and segregation of persons suffering or suspected to be suffering from bubonic plague.

VIII.—Any person disobeying any of these rules or any orders issued thereunder by the Inspecting Officer shall be deemed to have committed an offence punishable under section 188 of the Indian Penal Code, and shall be liable on conviction to be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand rupees or with both.

No. 762.—With reference to this office Notification No. 761, dated the 25th February, 1897, the Officiating Resident is pleased to declare that the rules there prescribed are applicable to the following stations —

Harihar . } On the Mysore State Railway.
Yesvantpur . }
Bangalore Cantonment on the Madras Railway.

2. With reference to rule 3 of the rules aforesaid, the Officiating Resident is pleased, with the concurrence of the Mysore Durbar in the case of officers serving the Mysore State, to appoint the following to be Inspecting Officers for the purposes of the rules, at the stations opposite to their names :—

The Senior Surgeon with the Government of Mysore at Harihar and Yesvantpur.

The Residency Surgeon, Bangalore . . . . }
The Health Officer of the Civil and Military Station Municipality . . . . . }
The Medical Registrar ditto ditto . } at Bangalore Cantonment.
The Hospital Assistant at the Civil and Military Station Municipal Chattram . . . . . }
The Vaccinatrix of the Civil and Military Station Municipality . . . . . }
The two Hospital Assistants at Harihar Dispensary . } at Harihar.
The Female ditto at ditto ditto . }
The Hospital Assistant at Yesvantpur Dispensary . . } at Yesvantpur.
The Female ditto ditto ditto . . }

By Order,

K. D. ERSKINE, *Captain*,
First Assistant to the Resident.

HIGH COURT—ORIGINAL SIDE.

NOTIFICATION.

Calcutta, the 4th March, 1897.

The Honourable the Chief Justice of the High Court of Judicature at Fort William in Bengal has appointed John Zachary Macaulay Hamilton, Esquire, of No. 50, Lincolns Inn Fields, London, Solicitor, a Commissioner within all parts of England to take affidavits or affirmations or declarations in all suits, matters and proceedings in the Calcutta High Court, and also the acknowledgments of married women in respect of property in India.

By Order,

R. BELCHAMBERS,
Registrar.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

ERRATUM.

Calcutta, the 1st March, 1897.

In Notification No. 52, dated 11th February 1897, published in Part II of the *Gazette of India* of 13th February, 1897, page 150, last line, *for* "14th December, 1889" *read* "14th December, 1895."

NOTIFICATION.

Calcutta, the 26th February, 1897.

No. 54.—The following promotions in the Indo-European Telegraph Department have been sanctioned, with effect from the dates noted against each, consequent on the departure of Mr. H. B. Harrison, Superintendent, on furlough:—

[illegible]	From	To	Date
[illegible]	Mr. [illegible]	Temporary Superintendent.	7th January, 1897.
[illegible]	[illegible]	Temporary Assistant Superintendent, grade II.	7th January, 1897.
[illegible]	[illegible] Clerk.	Temporary Assistant Superintendent, grade II.	11th January, 1897.

F. E. GODFREY,
Examiner of Telegraph Accounts.

SURVEY OF INDIA DEPARTMENT

NOTIFICATIONS.

Calcutta, the 26th February, 1897.

No. 192.—Mr. G. H. Cooke, late Superintendent, 2nd grade, is appointed officiate as Superintendent, 1st grade, from the 23rd April to the 14th June, 1895, both dates inclusive, *vice* Colonel R. G. Woodthorpe, C.B., R.E., on deputation with the Mekong Commission.

The 1st March, 1897.

No 193.—Mr. W. J. Cornelius, Extra Assistant Superintendent, 4th grade, is granted an extension of eleven days' privilege leave in continuation of the leave granted to him in Notification No. 175, dated the 14th December, 1896.

CHAS. STRAHAN, *Major-Genl., R.E.,*
Surveyor-General of India.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 23rd February, 1897.

No. 684-*G.*—With reference to Foreign Department Notification No. 122-G., dated the 22nd January, 1897, Lieutenant D. G. Peart, Indian Staff Corps, assumed charge of his duties as Officiating Wing Officer of the Meywar Bhil Corps on the 22nd idem.

The 24th February, 1897.

No. 694-*G.*—With reference to Foreign Department Notification No. 119-G., dated the 22nd January, 1897, Captain (temporary Major) C. H. Dawson, Indian Staff Corps, on return from furlough, assumed charge of his duties as 2nd-in-Command, Meywar Bhil Corps, and Assistant Political Superintendent, Hilly Tracts, Meywar, on the afternoon of the 14th idem.

No. 696-*G.*—With reference to Foreign Department Notification No. 119-G., dated the 22nd January, 1897, Captain (temporary Major) R. A. Cole, Indian Staff Corps, assumed charge of his duties as Officiating Commandant, Meywar Bhil Corps, and Political Superintendent, Hilly Tracts, Meywar, on the afternoon of the 18th idem.

No. 698-*G.*—With reference to Foreign Department Notification No. 119-G., dated the 22nd January, 1897, Captain (temporary Major) G. G. J. S. Jones, Indian Staff Corps, assumed charge of his duties as Officiating Squadron Commander and 2nd-in-Command of the Lainpura Irregular Force on the forenoon of the 6th February, 1897.

No 700-*G.*—With reference to Foreign Department Notification No. 119-G., dated the 22nd January, 1897, Lieutenant F. C. L. Waller, Indian Staff Corps, assumed charge of his duties as Officiating Squadron Commander and 2nd-in-Command of the Deoli Irregular Force on the 4th February, 1897.

By Order,

L. IMPEY, *Captain,*
First Assistant Agent to the Governor-General, Rajputana.

AGENT TO THE GOVR.-GENERAL IN BALUCHISTAN.

ERRATUM.

Quetta, the 20th February, 1897.

No. 273.—In this office Notification No. 951-C., dated the 5th February, 1897, *for* "13th June, 1895," *read* "10th June, 1895," and *for* "14th idem," *read* "11th idem."

By Order,

S. G. KNOX, *Lieut.*,
Second Assistant.

AGENT TO THE GOVR.-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 22nd February, 1897.

No. 387.—Consequent on the appointment of Pandit Nand Lall, Munsiff of the 1st grade and Munsiff of Sibi, to officiate as an Extra Assistant Commissioner, the following temporary promotions are made in the graded list of Tahsildars:—

(1) Lala Udho Dass, Munsiff of the 2nd grade, to officiate as a Munsiff of the 1st grade;

(2) Munshi Syed Rasul, Tahsildar of the 3rd grade, to officiate as a Tahsildar of the 2nd grade;

(3) Munshi Amar Singh, Tahsildar of the 4th grade, to officiate as a Tahsildar of the 3rd grade;

(4) Lala Gela Ram, Tahsildar of the 5th grade, to officiate as a Tahsildar of the 4th grade;

(5) On return from furlough Munshi Bashir Ali, Naib Tahsildar of Quetta, on 18-2-97, is appointed to officiate as a Munsiff of the 5th grade and Munsiff of Sibi, with effect from the date of assuming charge.

No. 390.—The following transfers are made in the graded list of Tahsildars of the Baluchistan Agency, with effect from the date of assuming charge:—

(1) On return from privilege leave (sanctioned in this Office Notification No. 7671, dated the 29th October, 1896), Munshi Ghulam Muhammad, sub. *pro tempore* Tahsildar of the 5th grade, and Tahsildar of Musakhel, is posted to Duki;

(2) Lala Hari Ram, sub. *pro tempore* Tahsildar of the 2nd grade and Tahsildar of Duki, is posted to Barkhan;

(3) Munshi Syed Hussain, Tahsildar of the 4th grade and Tahsildar of Barkhan, is posted to Musakhel.

By Order,

S. G. KNOX, *Lieut.*,
Second Assistant.

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATIONS.

Indore Residency, the 25th February, 1897.

No. 1947.—Central India Agency Notification No. 1236, dated the 8th February, 1897, granting sixty days' privilege leave to Lieutenant E. T. Carwithen, Officiating Wing Officer, Bhopal Battalion, is hereby cancelled.

A. B. DRUMMOND, *Lieut.*,
Assistant Agent to the Governor-General for Central India.

The 26th February, 1897.

No. 1967.—In exercise of the powers conferred by the Government of India in the Foreign Department Notification No. 4370-I., dated the 28th November, 1892, the Agent to the Governor General in Central India hereby authorises the officer for the time being Commanding the Regiment of Central India Horse at Agar to exercise within the limits of the Agar Cantonment the powers of a Magistrate of the second class as described in the Code of Criminal Procedure of 1882.

No. 1968.—In exercise of the powers conferred by the Government of India in the Foreign Department Notification No. 4370-I., dated the 28th November, 1892, the Agent to the Governor General in Central India hereby authorises the officer for the time being Commanding the Regiment of Central India Horse at Goona to exercise within the limits of the Goona Cantonment the powers of a Magistrate of the second class as described in the Code of Criminal Procedure of 1882.

A. D. BANNERMAN, *Captain*,
For First Assistant Agent to the Governor-General for Central India.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATIONS.

PROMOTIONS.

Agra, the 20th February, 1897.

No. 236.—Bhai Lakhmir Singh, M.A., Assistant Superintendent, 1st grade, Punjab Mines Division, is promoted to the new 4th grade of Superintendents, *vice* Mr. A. M. S. Carter, Superintendent, transferred to Kohat.

TRANSFERS AND POSTINGS.

No. 237.—The following transfers of Superintendents are ordered:—

Mr. H. A. R. Lyon, from the Saran Circle, Lower Division, Internal Branch, to the Nawa Manufacture Section, Sambhar Division.

Bhai Lakhmir Singh, M.A., from the Khushalgarh Beat, Punjab Mines Division, to the Saran Circle, Lower Division, Internal Branch.

A. B. PATTERSON,
Commissioner, N. I. Salt Revenue Dept.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 26th February, 1897.

No. 13.—Lieutenant W. E. Manser, R.E., Assistant Engineer, 2nd grade, Mandalay-Kunlon Railway, is granted twenty-one days' leave out of India, in extension of that granted him in Notification No. 19, dated the 17th April, 1896.

The 1st March, 1897.

No. 14.—Mr. J. Woodside, Assistant Engineer, 1st grade, is granted furlough for five days in extension of that sanctioned in Director General of Railways' Notification No. 7 of the 14th February, 1896.

The 2nd March, 1897.

No. 15.—Mr. A. R. Barrow, Assistant Locomotive Superintendent in class III, grade 2 of the Superior Revenue Establishment of State Railways, has been granted, by Her Majesty's Secretary of State for India, leave on medical certificate for six months in further extension of that notified in Director General of Railways' Notification No. 62 of the 25th August, 1896.

No. 16.—Lieutenant C. F. Anderson, R.E., Assistant Engineer, 3rd grade, is granted three months' language leave under Public Works Department Code, Volume I, Chapter II, paragraph 45, with effect from the forenoon of the 6th January, 1897.

T. GRACEY, *Colonel, R.E.,*
Director General.

POSTAL NOTICE.

Parcels may now be sent by post from India to the Fiji Islands at the revised rates of postage and subject to the revised conditions entered in the schedule below :—

Country or British Colony or Possession.	Route.	Rates of Postage (Prepayment compulsory).	Limit of Weight.	Limits of Size. Maximum.	Limits of Size. Minimum.	Limit of Value.	Specially Prohibited Contents. (For general prohibitions, see clause 221 of the *Indian Postal Guide*.
		R a.	lb.			£	
Fiji Islands .	Through New South Wales.	For each pound or fraction thereof . . 0 15	11	Six feet in girth and length combined or 3½ feet in length.	Three inches in length by two inches in width and two inches in depth, or 12 cubic inches in all. NOTE.—A parcel measuring, say, 12 × 2 × 1 inches would not be refused on the ground that it was less than 2 inches in depth, as its cubic measurement would be 24 inches, or double the prescribed minimum cubic measurement.	50	Letters, money (coin or bank notes) gold dust, bars of gold, live animals, grapes in bunches, grape vines or cuttings, articles infringing the customs laws.

2. Parcels may now be sent by post to Lord Howe and Norfolk Islands, Oceania, at the rates and conditions applicable to parcels for New South Wales.

H. M. KISCH,
Offg. Director General of the Post Office of India.

CALCUTTA,
The 13th February, 1897.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 3rd March, 1897.

No. 11210.—Babu Praphulla Chandra Banerji, Superintendent of Post Offices, 1st grade, is granted privilege leave for one month and four days, with effect from the 12th March, 1897, or from the date on which he may avail himself of it.

Moulvi Hafiz Mahomed Abdul Guny is appointed to act as Superintendent of Post Offices, 4th grade, during the absence on privilege leave of Babu Praphulla Chandra Banerji, or until further orders.

A. U. FANSHAWE,
Dir. Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on the 2nd March, 1897.

African Lakes Trading Corporation, Ld.
Agent, Horrocks Mills.
Boggiano, C.
Bruce Lindsay, Esq.
Calder, E. P.
Calder, E. P., Outstanding Collector General and Law Agent.
Clark, G.
Coppenoll, Mrs. Van, care of Sir Grevile Smith.
Costellow, Miss E.
Deering, Chas. W.
Eaves, S. C. (Proprietor of Scaon Land).
Edwards, G. P.
Foster, C., & Co.
Geraman Monsieur.
Gow, James (Messrs. Gow & Co.).
Heard & Co.
Hern, J.
Huen & Son.
Kabuga, M. Moses & E. Sabnecker.
Konch, H. P.
Lyall, Anderson & Co.
Madras Financial Review.
Martnez, H. C.
McConnell, D. E., & Co.
North-West Province Jute Mills Co.
Ramsden, Hon. Mrs., care of Miss Horne.
Ross, Campbell, Lieut.
Sultan & Co.
Thorns, W. H., & Co.
Watson, Geo. E.
Westmacott, Herbert, Esq

Letters marked "Care of Post Office."

Armstrong, T. W.
Back, Fanney.
Bacson, Gene.
Banson, Jennie, Mrs.
Barker, J. P.
Barnes, Miss K.
Barrett, C. J.
Beatson, Walter W. G.
Birch, J. W.
Blake, Miss.
Blaneche, Miss A.
Bobby, M.
Brocco, A.
Brown, G. J., Mrs.
Brown, J.
Brown, J. Nesbit.
Brown, Miss M.
Carian, A.
Chanter, Miss.
Chetham, James
Chorlton, A. (of Manchester).
Clarke, W. W.
Cochran, R. C.
Coghlan, H.
Colley, P.
Cooper, H. D.
Corbitt, W. L.
Coulter, R. T.
Cross, J. C.
Cross, Mrs.
Cunningham, M.
Curtis, Miss L.
D'Aignebelle, P.
Daly, H.
Davis, Mrs. L.
Deasy, M. D.
DeCruze, Mrs. H.
Delhm, Reisi, Miss.
DeLongeville Albert, London Comte.
DeSilva, W. S.
DeSouza, J. F. (care of Roland Seeger).
DeVlac, Dr. C. L.
Dick, R.
Dollie, Mr.
D'Padua, J. L.
Drakeford, F.
Dumas, Mrs. H.
Eaton, Sam.
Eaves, S. C
Edwards, J. T.
Evans, H.
Fenn, R.
Fleming, A.
Forbes, J. D.
Fortesque, Mrs.
Friedman, S.
Galbraithe John, M. R.
Garrette, Leoni, Miss.
Given, W. Scott.
Gomas, F.
Gordon, Mrs. B.
Green, G.
Greenway, A. C.
Greenwood, Mrs. K.
Grevel, C.
Hake, O. G.
Hall, G.
Hancox, H. W., Capt.
Hausz, M. B.
Hartton, Mina.
Hay, A. R.
Hetu, Henri.
Hill, Mrs. N.
Hind, Arthur Mrs.
Horstmann, H.
Hosking, R.
Ivey, A.
James, J.
King, J. G.
Knoll, H.
Langsfield, J.
Leal, W.
Lemon, E. A.
Lisser, T. O.
Lockhart, Mrs.
Lopezco, Mrs. F.
Lynch C. P.
Maitland, T.
Mardon, H.
Markham, A. M., I.C.S.
Martin, Mrs. C. N.
Matheson, A.
Maxwell, H.
McCollum, E.
Michael, Miss A.
Mitri, Ibrahim.
Moorhead, Miss V.
Morse, P. E.
Noarlies, Mrs.
Noblemaire, G.
Oliver, Miss.
Oliver, Mrs L.
Olman, T.
Palomino-de Castro
Patrick, J.
Pell, Mrs.
Ramage, W.
Randall, A.
Rees, Mrs. Stanley.
Renard, M. L.
Renton, A. L.
Richter, F. A.
Robertson, Wm.
Rodgerson, J.
Rosenberg, L.
Roussac, J.
Rowley, J. D.
Russell, Miss E.
Sander, Lieut.
Sawm & Co.
Schofield, Miss Kate.
Schwartzmann, J.
Shapiera, Mr. S.
Sharples, Miss R.
Silnena, Miss E (care of F. G. Ashwood, Esq.).
Simington, A.
Simpson, H. R., Mrs.
Smalley, Mr. (care of J. H. Dunkerley).
Smith, W. L.
Snowball, W.
Sommer, P.
Swame, Mrs.
Syming on, A.
Talbot, A.
Taylor, W. H.
Thomas, Miss Mary, care of F. Ryan, Esq.
Vallacance, J.
Vallance, Mrs. F.
Wakefield, Mrs.
Walesby, R. N.
Webb, Chas.
Webb, I. H.
Weinblatt, P.
Wiesenfeld, A.
Wightman, F. W.
Wilkins, Elwir.
Williams, Ernest.
Williams, R. O.
Wilson, R. J.
Turner.
Winn, Major The Rifle Brigade.
Winter, A. L.
Winter, Mrs. E. C.
Winters, Mrs. N.
Wirth, M. M. (Pacific Circus).
Young, Mrs. S. R.

Registered Letters and Parcels.

Daly, H.
DeLongeville Albert, London Comte.
Gardiner, A.
Goldenberg, Moses.
Mayr Alfons, Dr.
Mullagerino, Max.
Peters, F.
Ryan, L., Mrs.
Scott, B.
Simon, Moses.
Solomon, Rachel, Miss.
Sommer, Paul.
Wilson, R. J.
Turner.

Unclaimed Letters held in the Bombay General Post Office.

Abel, H. F.
Achard, J.
Alexander, C. N.
Anton, Del Medico.
Blewett, C. T., Major, R.A.
Bloomfield, J. G.
Bailey, C.
Barton, Marjorie, Miss.
Cocks, G. A.
Chorlton, W. B.
Carey, J.
Cajo Umberto.
Cox, H. E.
Curtis, W. S.
David, Lieut. (Staff Regt.).
Daniel, A.
Edwards, Alfred H.
Eduljee Jamsetjee.
Evans, H. E.
Ferrar, Michael H. (Beng. C. S.).
Falkenflug, S.
Francis, Jas.
Grant, J., Col.
Griffin, Robert.
Gancheran, Thos.
Golta, Fram (M. R. C. S.)
Hall, E., Mrs.
Hawse, C.
Hall, W.
Heller, Max.
Hamilton, Lilias, Dr.
Izzard, A. H.
John, M. A.
Jacomb, Nurse.
Keilly, H. P., Mrs.
King, L. W.
Knoll, Hans.
Kohlhoff, E. M.
Limbjibhoy Kustomji Bilimoria.
Lawrence, G.
Lawsen, H.
Laurence, G. H.
Moffat, Douglas.
Maclean, A. M., Miss.
Morse, P. E.
Noble, M. J.
Oliver, Charles H.
Pillay, Sam.
Pinch, Hayward, Mrs.
Pinder, P.
Ryder, H.
Ram Gurkha Tej
Richards, J.
Spence, Reginald, Mrs.
Slowcock, F.
Sullivan, Arthur.
Styne, Geo. A. Le.
Spencer, Stanley, Mrs.
Trent, J. H.
Tancock, O. K., Capt., R.A.
Tulsi Ram.
Virjee Narayenjee.
Varley, Cecilia, Miss.
Vaz, J.
Weeks, F.
Wallace, E. A.
Warbrick, A.
Walters, F. A., Mrs.
Wood, Walter S.
Zuckermann, Ewa.

Unclaimed Letters held in the Barrackpore Post Office on the 2nd March, 1897.

Bedell, E. C.
Ormerod, Mrs.
Thomson W.
Thomson, A. J., Surgn-Capt.
Wight, W

The 6th March, 1897.

CALCUTTA POST OFFICE NOTICE.

Mails for	Date of closing at Calcutta	Route by which despatched.
	1897.	
Aden, Egypt, Europe, America, Zanzibar, Mozambique, Delagoa Bay, Mauritius, Madagascar, Reunion, etc., Natal and Cape Colony, and in general all countries served through the United Kingdom.	10th Mar.	Per P. & O. Str. from Bombay.
Parcels for the United Kingdom and other Foreign places.	9th ,,	Ditto.
*Australasian Colonies . .	12th ,,	*Vid* Tuticorin and Colombo.*
Colombo	16th ,,	Per P. & O. Str. *Nubia.*
Straits Settlements, China, and Japan.	16th ,,	Per Steamer *Lightning.*
Rangoon and Moulmein . .	11th ,,	Per B. I. S. N. Co.'s Steamer.
Rangoon, Moulmein, Tavoy, and Mergui.	8th ,,	Ditto.
Rangoon, Moulmein, Penang, and Singapore.	6th ,,	Ditto.
Ditto ditto ditto (Supplemental).	7th ,,	Ditto.
Akyab, Kyaukpyu, Sandoway, and Rangoon	10th ,,	Ditto.
Port Blair	8th ,,	Per Steamer from Rangoon.
South African Ports . . .	6th ,,	Per Steamer *Limerick.*

*Although the date entered in column 2 is, as far as can be calculated, the latest safe date of posting for the next Mail steamer, full allowance being made for the steamer being in advance of her published timing, Mails for the places mentioned in column 1 are despatched daily to Colombo, so that they may proceed by any steamer that has been unusually accelerated or retarded, or by any special opportunity that may be afforded by a steamer not belonging to one of the regular lines.

The letter-box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late fee at 7-30 P.M. precisely, after which hour Inland letters and papers fully prepaid and bearing an extra postage stamp of half anna will be received up to 8 P.M. and up to 8-45 P.M. with a late letter fee of 1 anna for the Chord Mail only.

H D

On the day of despatch of the Mail for the Australasian Colonies *via* Tuticorin, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 8-30 P.M., and late letters and papers fully prepaid will be received up to 9 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 9 P.M., and late letters and papers fully prepaid will be received up to 9-30 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 7-30 P.M., and late letters and papers will be received up to 9 P.M. for despatch by any Foreign Mails despatched the same night. The late fee for Foreign articles is 4 annas, which must be prepaid in stamps affixed to the articles.

JOHN OWENS,
Presidency Postmaster, Calcutta.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 20th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

J. CLIBBORN, *Major, S.E.,*
Principal, Thomason College.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, and by anyone taking *six pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, at the following rates —per four-ounce tin, *R2-8*; per eight-ounce tin, *R5*; per pound tin, *R10*. The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the under-noted rates: per four-ounce tin, *R3*; per eight-ounce tin, *R6*; per pound tin, *R12*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

سنکونا فبري فيوج يعني تپ بهگانے والے سنکونا *

سنکونا فبري فيوج کلکته نے بوٹانکل گارڈن يعني ڈپٹي باغ نے سپرنٹنڈنٹ صاحب سے هر ايک ملازم سرکاري اور ايک مشت چهه پونڈ تک لينے والا هر آدمي حسب ذيل خريد کرسکتا هي — يعني چار اونس والا ٹين بقيمت دو روپيه آٹهه آنه ؛ آٹهه اونس والا ٹين بقيمت پانچ روپيه : ايک پونڈ والا ٹين بقيمت دس روپيه *

عام آدميون کو يهه دوا بوٹانکل گارڈن يعني کمپني باغ کے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل مل سکتي هي — يعني چار اونس والا ٹين بقيمت تين روپيه ؛ آٹهه اونس والا ٹين بقيمت چهه روپيه : ايک پونڈ والا ٹين بقيمت باره روپيه *

يهه دوا کلکته کے بڑے بڑے ولايتي اور ديسي دواخانون مين بهي بکتي هي — ماسواے قيمت مذکورهٔ بالا کے محصول ڈاک چار اونس والے ٹين کا چار آنه ؛ آٹهه اونس والے ٹين کا آٹهه آنه : اور ايک پونڈ والے ٹين کا باره آنه *

PURE SULPHATE OF QUININE.

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April, 1896, the price of this Quinine will be as follows:—

1-pound tin,	R18,	or, post free,	R18-12.
½	"	R 9,	"	R9-8.
¼	"	R4-8,	"	R5.

Analysis shows this Quinine to be of the purest manufacture; and it is guaranteed to be free from wilful mixture with the inferior alkaloids, Cinchonine and Cinchonidine. It is for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Seebpore, near Calcutta.

বঙ্গদেশের গবর্ণমেণ্টের সিনকোনা আবাদে প্রস্তুত বিশুদ্ধ কুইনাইন।

১৮৯৬ সালের ১লা এপ্রেল হইতে এই কুইনাইনের নিম্নলিখিত মূল্য হইবে, যথা—

১ এক পৌণ্ড টিন	.	১৮৲	বা ডাকমাশুল বিনা	১৮৲৷৷০ *
½ আধ	..	..	৯৲	" ৯৷৷০
¼ সিকি	..	..	৪৷৷০৲	" ৫৲

পরীক্ষা করিয়া দেখা গিয়াছে যে এই কুইনাইন অতি বিশুদ্ধ রূপে প্রস্তুত করা হইয়াছে। এবং ইহা যে সিনকোনাইন ও সিনকোনিডাইন নামক অপকৃষ্ট ক্ষারের সহিত ইচ্ছা পূর্ব্বক মিশান হয় নাই তাহার গারাণ্টী দেওয়া যাইতেছে। ইহা নগদ মূল্যে কেবল গবর্ণমেণ্টের কর্ম্মচারীগণের নিকট বিক্রয় করা যাইবে, এবং কলিকাতার নিকটস্থ শিবপুরের কোম্পানির বাগানের সুপারিণ্টেণ্ডেণ্টের নিকট পাওয়া যাইতে পারিবে।

FOR SALE.

Reports on the Inspection of Mines in India during 1893-94 and 1894-95. By JAMES GRUNDY, Inspector of Mines in India (1894 and 1896). Price R1 and R2, respectively.

To be had on application to the Registrar, Geological Survey of India, Calcutta.

METEOROLOGICAL PUBLICATIONS FOR SALE.

At the Meteorological Office, No. 5, Russell Street, Calcutta, at the prices specified below :—

Hand-book of Cyclonic Storms in the Bay of Bengal for the use of Sailors, describing the phenomena of Cyclonic Storms and Cyclones in the Bay of Bengal, and giving a brief account of six typical Bay of Bengal Cyclonic Storms. It also gives practical hints to sailors respecting Cyclonic Storms in the Bay. Demy, 212 pages, 29 plates (shewing diurnal oscillation of barometer at different Latitudes and Longitudes, mean monthly barometric height, tracks of different Cyclonic Storms, etc., etc.) R5.

Rainfall Map of India in two sheets, scale 64 miles to one inch, showing the annual distribution of rainfall in India (in colours). R3.

Instructions to Observers of the India Meteorological Department, in which are described in detail the various Meteorological instruments in use at the Meteorological observatories, with full instructions how to read them, etc. Demy, 103 pages. R3.

Tables for the Reduction of Meteorological Observations in India. This book contains tables for reducing barometric observations taken at different heights, and for calculating humidity and vapour tension, etc., etc. R2.

Barometer, Wind and Current Charts of the Bay of Bengal and adjacent sea, north of the equator. R5.

Charts of the Bay of Bengal and adjacent sea north of the equator, showing the specific gravity, temperature, and currents of the sea surface. R1-8.

Barometer, Wind and Current Charts of the Arabian Sea and the adjacent portion of the North Indian Ocean. R5.

Monthly Weather Review of India, giving a summary of the chief features of the weather in India and containing discussions on atmospheric pressure, barometric depressions, temperature of the air, winds, rainfall, etc. It also contains all available information about snowfall in the mountain districts to the north and north-west of India, and an abstract of observations taken at about 200 observatories in India. Published *monthly*. R1 per month or R12 per annum. Postage 12 6*p*. for each copy outside Calcutta.

India Daily Weather Report and Chart, containing observations recorded at 8 A.M. at 147 observatories, with a Chart shewing the distribution of atmospheric pressure and rainfall all over India and a brief summary of the chief features of the weather of the day. Issued *daily* from the Simla Meteorological Office. Monthly subscription R2, and postage annas 8.

JOHN ELIOT,

Meteorological Reporter to the Govt. of India.

List of Books for sale at the Library of the Asiatic Society of Bengal, No. 57, Park Street, Calcutta, and obtainable from the Society's Agents, Messrs. Luzac & Co., 46, Great Russell Street, London, W. C., and Mr. Otto Harrassowitz, Bookseller, Leipzig, Germany.

Complete copies of those works marked with an asterisk cannot be supplied—some of the Fasciculi being out of stock.*

BIBLIOTHECA INDICA.

SANSKRIT SERIES.

Advaita Brahma Siddhi, (Text) Fasc. I—IV, at annas 6 each. R1-8.

***Agni Purana,** (Text) Fasc. II—XIV, at annas 6 each. R4-14.

Aitareya A'ranyaka of the Rig Veda, (Text) Fasc. I—V, at annas 6 each. R1-14.

Aitareya Brahmana, Fasc. 1—4, at annas 6. R1-8.

Anu Bhashyam, (Text) Fasc. I—II. 12*a*.

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The General Acts from 1867 to 1876, Ed. 1887. R5 (12*a.*)

The General Acts from 1885 to 1888, Ed. 1889 R5 (9*a.*)

B.—Local Codes.

The Ajmere Code, Ed. 1893. R3 (7*a.*)

The Bengal Code, Vol I, Ed. 1889, containing the Bengal Regulations, the Local Acts of the Governor General in Council and the Regulations made under 33 Vict., Cap 3, in force in Bengal. R5 (10*a.*)

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Ditto. In Nagri. 6a. (2a.)

Act XIV of 1882 (Civil Procedure), as modified up to 1st January, 1892. In Urdu. R1-6 (8a.)

IV.—TRANSLATIONS OF ACTS AND REGULATIONS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL—*contd.*

Act XX of 1882 (Paper Currency), as modified up to 27th June, 1883; with an Appendix containing the Indian Coinage and Paper Currency Act, 1893, and the Notifications by the Government of India in the Finance and Commerce Department Nos. 2662, 2663 and 2664, dated the 26th June, 1893, connected therewith. In Urdu. 1a 6p. (1a.)

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Large Map ditto ditto, scale 150′ = 1″ in 18 sections.

Price per complete set of 21 sections, R7-8 (8a.)

Manual on the Safe use of Steam, in Hindi. 9a. (2a.)

The Safe Use of Steam, in Bengali. 2a. (3a.)

Ditto in Uriya. 5a. (1a.)

Distribution Return of Officers and Subordinates employed on Local Works in Bengal. Corrected up to 31st December 1896. 2a. (3a.)

Classified List and Distribution Return of Establishment of the Public Works Department, Bengal. Corrected up to 31st December 1896. 4a. (1a. 6p.)

Memoranda on the System of Brick-making at Akra. By A. G. BEMMER, Assistant Engineer. R3 (4a.)

Schedule of Contract Rates for work of different kinds in the several Divisions in Bengal. Corrected up to 31st December 1893. R5-8 (8a.)

Table of Tolls prepared by the Collector and Supervisor of the Calcutta Canals. R2-8 (2a.)

The Irrigation Manual for Bengal, Vol. I (3rd Edition, 1892). R2-8 (8a.)

The Irrigation Manual for Bengal, Vol. II (1892) R1-8 (3a.)

Revenue Report of the Public Works Department, Irrigation Branch, Bengal, for 1894-95. R5 (4a.)

Lecture on Irrigation Canals in Bengal. By C. W. ODLING, M.E., M. INST., C.E., delivered at the Engineering College, Sibpur, on the 23rd February 1893. 8a. (1a.)

A Report on the Water-supply System of the City of Berlin, by A. E. SILK, Esq., A.M. I.C.E., MEM. SAN. INST. R5 (4a.)

A Report on the Drainage and Sewerage System of the City of Berlin, by A. E. SILK, Esq., A.M. I.C.E., M. SAN. INST. R5 (4a.)

Hand-book of Rules and Government Circulars for the use of the subordinates of the Public Works Department, Bengal. 4a. (2a.)

A Book of Rules for the Sone Canals, Second edition 1895. 4a. (3a.)

Memorandum on the different methods of ascertaining the discharges of rivers, canals, and open channels, and on the discharges of orifices and overfalls and the flow of water in pipes, by C. W. ODLING, Esq. R3-8 (4a.)

Supplement to the Memorandum on the different methods of ascertaining the discharges of rivers, canals and open channels, and on the discharges of orifices and overfalls and the flow of water in pipes by C. W. ODLING, Esq., M. INST., C.E., with notes by W. B. BESTIE, Esq., A.M. I.C.E., and by G. C. MAVOGHI, Esq. 4a. (2a.)

Navigation Canals in India. Two lectures delivered on the 27th March and 9th April 1895, at Stoke Civil Engineering College, by J. M. ARTHUR, M.A., M. INST., C.E. R1-2 (2a.)

Steam launch construction. Four lectures delivered at the Stoke Civil Engineering College in April 1895, by W. R. SPENCER, M.I.C.E. R3-12 (2a.)

List of Ancient Monuments in Bengal revised and corrected up to 31st August 1895. R10 (10a.)

Ditto	ditto	in the Presidency Division Revised and corrected up to 31st August 1895.	R2 (3a.)
Ditto	ditto	Burdwan Division,	R1 (2a.)
Ditto	ditto	Patna ,,	R4 (3a.)
Ditto	ditto	Bhagalpur ,,	R1-4 (2a.)
Ditto	ditto	Rajshahi ,,	R1 (2a.)
Ditto	ditto	Dacca ,,	R1 (2a.)
Ditto	ditto	Chittagong ,,	4a. (1a.)
Ditto	ditto	Orissa ,,	R1-8 (2a.)
Ditto	ditto	Chota Nagpur ,,	R1 (2a.)

A Book of Rules for the Orissa Canals, first edition 4a. (3a.)

MARINE.

Abstract of the Rules of the Road at Sea in Tamil, R1 (1a. 6p.)

Ditto ditto in Telegu R1 (1a. 6p.)

The Bengal Pilots' Code of Signals. R3 (2a. 6p.)

Regulations and Suggestions as to the Survey of the Hull, Equipments and Machinery of Sea-going Steam-ships carrying passengers and of Inland Steam-vessels R1 (2a.)

Regulations relating to the Examination of Engineers for Colonial Certificates of Competency under Act VII of 1884. R1 (1a.)

Ditto relating to the Examination of Engine-drivers under Act VII of 1884. 2a. (1a.)

Ditto relating to the Examination of Masters and Mates in the Mercantile Marine for Colonial and Home Trade Certificates of Competency. R1 (1a.) (Edition of 1895.)

Ditto relating to the Examination of Masters and Mates for local certificates in the Mercantile Marine, under Act I of 1859. R1 (1a.)

Ditto relating to the Examination of Masters, Engineers and Engine-drivers under the Inland Steam-vessels Act, 1884. 4a. (1a.) (Edition of 1895.)

Ditto ditto in Bengali. 10a. (2a.)

Ditto ditto in Hindi. 12a. (2a.)

Instructions as to the Survey of Passenger accommoda-tion on Inland Steam-vessels. 2a. (1a.)

Rules, Bye-laws, Regulations and Notifications relating to the Port of Chittagong. 4a. (1a.)

Rules under sections 21, 50 and 51 of the Inland Steam-vessels Act, VI of 1884. 4a. (1a.)

Report on the working of the Native Passenger Ships Act, 1887, in Bengal for 1895-96. 4a. (1a.)

APPOINTMENT DEPARTMENT.

The Quarterly Civil List for Bengal, corrected up to 1st January 1897. R3 (4a.)

History of Services of Gazetted Officers, corrected up to July 1896. R1-8 (3a.)

REVENUE.

The Survey and Settlement Manual, 1895. R1-10 (6a.)

Papers relating to the Cultivation and Trade of Wheat. 8a. (2a.)

The Inspection Manual, 1891. 8a. (2a.)

Stamp Manual, 1890. R1-8 (4a.)

Land Acquisition Manual, 1890. R1 (3a.)

Excise Manual, 1891. R2-8 (6a.)

The Salt Manual, 1891. R1-8 (3a.)

The Opium Manual, 1891, Part I. R1 (3a.)

Ditto	ditto,	1891, Benares, Part II.	R3 (7a.)
Ditto	ditto,	1891, Part IV.	R5 (4a.)
Ditto	ditto,	1892, Bihar, Part II.	R5 (5a.)
Ditto	ditto,	1893, Bihar, Part IV	R2-8 (9a.)

Report of the Honorary Committee for the Management of the Zoological Garden for the year 1895-96. 8a. (1a.)

The Records Manual, 1895. R1 (2a.)

The Cess Manual, 1888. R1-8 (4a.)

Manual of Rules, Forms and Executive Instructions under the Land Records Maintenance Act III (B.C.) of 1895. 2a. (6p.)

Bengal Embankment Manual R2. With Map. R3 (2a.)

Tauzi Manual, 1895 8a. (2a.)

Aid to Revenue and Magisterial Duties in Bengal. By W. C. MACPHERSON, B.C.S. R1-8 (4a.)

Bengali translation of the revised Salt Manual. 4a. (3a.)

Rules for the Guidance of Officers in the Administration of the Salt Department R1-4 (3a.)

The Completion Report of Survey and Settlement for Kanika Wards' Estate, season 1893-94. R1-12 (3a.)

Rules under the Bengal Tenancy Act in English 3a. (1a.)

Rules under the Bengal Tenancy Act in Hindi. 2a. (3a.)

Rules of the Customs Preventive Service in the Lower Provinces of Bengal. 4a. (1a. 6p.)

Rules under the Indian Factories Act in English and Bengali. 4a. (1a.)

Bihar Peasant Life. (*Illustrated.*) By G. A. GRIERSON, Esq., B.C.S. R5 (8a.)

Memorandum on the Revenue History of Chittagong. By H. J. S. COTTON, C.S. R2-4 (4a.)

A Revenue History of the Sunderbuns By F. E. PARGITER, C.S. R2-8 (3a.)

A Sketch of the Administration of the Hooghly District. By MR. G. TOYNBEE. R1-8 (3a.)

The Fauna of British India, Part I. Mammalia. R7-8 (3a.)

The Fauna of British India, Part II. Mammalia R7-14 (3a.)

Ditto	ditto	Fishes, Vol. I.	R15 (6a.)
Ditto	ditto	ditto, Vol. II.	R15 (6a.)
Ditto	ditto	Birds, Vol. I	R13 (6a.)
Ditto	ditto	ditto, Vol II.	R9-12 (4a.)
Ditto	ditto	ditto, Vol. III.	R9-12 (5a.)
Ditto	ditto	Reptilia and Batrachia	R13 (6a.)
Ditto	ditto	Moths, Vol. I.	R17-2 (6a.)

The Fauna of British India, Moths, Vol. II. R21-4 (6a.)

Ditto ditto ditto, Vol. III. R21-4 (6a.)

The Fauna will be completed in 7 Volumes. The book will be sold as a complete work in 7 Volumes. Subscription in advance for the complete set must be paid before any volume is supplied.

Annual Report of the Department of Land Records and Agriculture, Bengal, for the year ending 31st March 1896. R1-8 (3a.)

Ditto ditto on settlements for the year ending 30th September 1895. R1-8 (3a.)

Memorandum on the material condition of the lower orders in Bengal during the 10 years from 1881-82 to 1891-92, by F. H. B. SKRINE, C.S. R1-8 (2a.)

The Land-Systems of British India, by B. H. BADEN-POWELL, C.I.E., in 3 vols. *Price 14 guineas* at the current rate of exchange. (£1-8.) For sale to Government officers only.

A Brief History of Bodh Gaya Math, District Gaya, compiled by RAI RAM ANUGRAH NARAYAN SINGH, Bahadur, Deputy Magistrate and Deputy Collector of Gaya. 8a. (11a.)

Notes on the District of Gaya, by G. A. GRIERSON, I.C.S. R1-8 (3a.)

Census of India, 1891. Volume III. The Lower Provinces of Bengal and their Feudatories (Report) R3 (8a.)

Ditto ditto. Volume IV: The Lower Provinces of Bengal and their Feudatories (Administrative Tables.) R8 (R1).

Ditto ditto. Volume V The Lower Provinces of Bengal and their Feudatories. (The Caste Tables). R6 (10a.)

Rules for the grant of ordinary leases of Arable Lands in the Western Dooars. 4a (1a.)

Short Rules for Petty Survey and Settlements, 1895. 4a. (1a.)

Survey and Settlement of the Western Duars in the district of Jalpaiguri, 1889—95 R2-10 (5a.).

Rules for the grant of leases of waste lands for Tea Cultivation in the districts of Jalpaiguri and Darjeeling. 4a (1a.) (Edition of 1890.)

Ditto ditto (Edition of 1894.) 2a. (1a.)

Gazetteer of Sikhim. R8 (12a.)

Annual Report of the Dumraon Experimental Farm for 1895-96. 2a (8a.)

Annual Report of the Burdwan Experimental Farm for 1895-96. 2a. (3a.)

Annual Report of the Sibpur Experimental Farm for 1895-96 2a. (3a.)

Early English Administration of Bihar, 1781—1785, by J. Reginald Hand, late Deputy Collector, Shahabad R1 (2a.)

Rules for Emigration from Bihar to Burma, in Kaithi. 3a. 6p. (1a.)

Rules made by Government under the Indian Forest Act VII of 1878, having force in the Lower Provinces of Bengal, Second Edition 6a. (2a.)

Census of the Lower Provinces of Bengal 1891 The Provincial Tables. R1 (5a.)

Annual Report on the Survey Operations in Bengal during the year 1894-95 R1-8 (2a.)

Report on the Agriculture of the District of Cuttack. By N. N. BANNERJEE, B.A., M.R.A.C., F.H.A.S. R3 (6a.)

Report on the Agriculture and Agricultural Statistics of the Dacca District. By A. C. SEN, C.S., M.A., M.R.A.C. R1-8 (3a.)

Agricultural Statistics of the Lower Provinces of Bengal for 1894-95. R1-8 (3a.)

List of trees, shrubs and large climbers found in the Darjeeling District, Bengal. 12a. (2a.)

Report on the Land Revenue Administration of the Lower Provinces for 1895-96. R3 (4a.)

POLITICAL.

Triennial Report on the Administration of the Registration Department in Bengal for the years 1893-94, 1894-95 and 1895-96. R1-8 (3a.)

Note on the Administration of the Registration Department in Bengal for 1894-95. R1-8 (2a.)

Notes on the Ganwari Dialect of Lohardaga, Chota-Nagpur, by the Rev. E. H. WHITELEY, S. P. G., RANCHI. 6a. (1a.)

Administration Report on the Jails of Bengal for the year 1895. R1-8 (3a.)

Annual Report on the Lunatic Asylums of Bengal for the year 1895 R1 (2a.)

Bengal Jail Code. Revised Edition 1896 R2 (6a.)

Appendices to the Jail Code. Revised Edition 1895. R1 (5a.)

Subsidiary Jail Code. Revised Edition 1896. R1 (3a.)

MISCELLANEOUS.

Reports on the Effects of Artificial Respiration, Intravenous Injection of Ammonia, and Administration of various Drugs, etc., in India and Australian Snake-poisons. R3 (4a.)

Report of the Vizagapatam and Backergunge Cyclones of October, 1876 R3 (4a.)

Winds of Northern India. R1 (2a.)

Manual of Materia Medica in Urdu By SHAIK AKBAR ALLY. 8a. (2a.)

Selection of Papers regarding the Hill Tracts between Assam and Burma, and on the Upper Brahmaputra R5 (4a.)

Tables for use with Brandis' Hypsometer for measuring the height of trees, etc. 8a (1a.)

Rules for the estimation of Alcohol in imported spirits. By C. J. H. WARDEN, M.D. R10 (9a.)

The Civil Engineering College Calendar, 1891. R2 (2a.)

Ditto ditto, 1892 R2 (2a.)

Descriptive Ethnology of Bengal. By Colonel EDWARD TUITE DALTON—

Bound copies . R45 (R1-4)

Way to Health, in Bengali. 1a. per copy.

Ditto, in Kaithi. 1a per copy.

A Hand-book of the Management of Animals in Captivity in Lower Bengal. By RAM BRAHMA SANYAL (with photo). R5 (9a.)

Ditto ditto (without photo.). R2 (5a.)

Report on the Tols of Bengal, Bihar, and Orissa. May 1891. R1 (3a.)

The List of Books available for sale at the Bengal Secretariat Book Depot will in future be published once only in each month.

Spare copies of the List will, however, be kept in stock ready for issue on receipt of applications for them.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 6, 1897.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 012763 of the 3 per cent. loan of 1896-97, for R1,000, standing in the name of Umes Chandra Chakravarti, by whom it was never endorsed to any person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favour of the proprietor.

UMES CHANDRA CHAKRAVARTI,
No. 64, Puttitoondu Lane, Kalighat.

Lost.

The Government Promissory Note, No. 013380 of the 3½ per cent. of 1893-94 for R500, originally standing in the name of Srimati Syama Jagat Mohin Debi, the proprietress, by whom it was never endorsed to any person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietress.

SYAMA JAGAT MOHINI DEBI,
6, Ram Krishna Bagchi's Lane, Calcutta.

Lost, Stolen or Destroyed.

The Government Promissory Notes, Nos. 033338, 035763 and 037855, of the 4 per cent. loan of 1865, for Rupees five hundred each, originally standing in the names of Sreenath Mookerjee, G. H. Blaquiere, Executor of S. Blaquiere and Dayal Chunder Sabooyee, respectively, and last endorsed to Brojobala Dabi *alias* Brojo Coomari Dabi, the proprietress, by whom they were never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicates in favour of the proprietress after two years from the date of last advertisement.

SRIMOTI BROJOBALA DABI
alias
BROJO COOMARI DABI,
Inhabitant of Ca

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 4th March, 1897, and is hereby promulgated for general information —

ACT NO. VI OF 1897.

An Act to amend the Negotiable Instruments Act, 1881.

WHEREAS it is expedient to amend the Negotiable Instruments Act, 1881; It is hereby enacted as follows :—

Short title and commencement

1. (1) This Act may be called the Negotiable Instruments Act Amendment Act, 1897, and

(2) It shall come into force at once.

Amendment of section 72, Act XXVI of 1881

2. To section 72 of the said Act the following words shall be prefixed, namely, "Subject to the provisions of section 84".

Substitution of new section for section 84 Act XXVI of 1881.

3. For section 84 of the said Act the following section shall be substituted, namely :—

When cheque not duly presented and drawer damaged thereby.

"84. (1) Where a cheque is not presented for payment within a reasonable time of its issue, and the drawer or person on whose account it is drawn had the right, at the time when presentment ought to have been made, as between himself and the banker, to have the cheque paid and suffers actual damage through the delay, he is discharged to the extent of such damage, that is to say, to the extent to which such drawer or person is a creditor of the banker to a larger amount than he would have been if such cheque had been paid.

(2) In determining what is a reasonable time, regard shall be had to the nature of the instrument, the usage of trade and of bankers, and the facts of the particular case.

(3) The holder of the cheque as to which such drawer or person is so discharged shall be a creditor, in lieu of such drawer or person, of such banker to the extent of such discharge and entitled to recover the amount from him.

Illustrations.

(a) A draws a cheque for Rs. 1,000, and, when the cheque ought to be presented, has funds at the bank to meet it. The bank fails before the cheque is presented. The drawer is discharged, but the holder can prove against the bank for the amount of the cheque.

(b) A draws a cheque at Umbala on a bank in Calcutta. The bank fails before the cheque could be presented in ordinary course. A is not discharged, for he has not suffered actual damage through any delay in presenting the cheque.

J. M. MACPHERSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 4th March, 1897, and is hereby promulgated for general information :—

ACT NO. VII OF 1897.

An Act to amend the Indian Emigration Act, 1883.

WHEREAS it is expedient to amend the Indian Emigration Act, 1883; It is hereby enacted as follows :— XXI of 1883

Short title and commencement.

1. (1) This Act may be called the Indian Emigration Act Amendment Act, 1897; and

(2) It shall come into force at once.

Amendment of section 102, Act XXI, 1883.

2. In section 102 of the Indian Emigration Act, 1883, as amended by Act No. XVIII of 1890, section 7, for the words "British colony or possession", wherever they occur, the word "country", and for the words "State, colony or possession", wherever they occur, the words "State or country", shall be substituted. XXI of 1883.

J. M. MACPHERSON,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 6, 1897.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 4th March, 1897:—

No. 7 OF 1897.

A Bill to amend the Indian Stamp Act, 1897.

WHEREAS it is expedient to amend the Indian Stamp Act, 1879. It is hereby enacted as follows:—

Addition of new section after section 7A, Act I, 1879.

1. After section 7A of the Indian Stamp Act, 1879, as amended by Act No. VI of 1894, section 2, the following section shall be added, namely:—

Bonds, debentures or other certificates issued on loans under Act XI, 1879.

"7B. (1) Notwithstanding anything in this Act, any local authority raising a loan under the provisions of the Local Authorities Loan Act, 1879, or of any other law for the time being in force, by the issue of bonds, debentures or other certificates, shall, in respect of such loan, be chargeable with a duty of eight annas per centum on the total amount of the bonds, debentures or other certificates issued by it, and such bonds, debentures or other certificates need not be stamped and shall not be chargeable with any further duty on renewal, consolidation, subdivision or otherwise.

"(2) The provisions of sub-section (1) exempting certain bonds, debentures or other certificates from being stamped and from being chargeable with certain further duty shall apply to the bonds, debentures or other certificates of all outstanding loans of the kind mentioned therein, and all such bonds, debentures or other certificates shall be valid, whether the same are stamped or not:

"Provided that nothing herein contained shall exempt the local authority which has issued such bonds, debentures or other certificates from the duty chargeable in respect thereof under the Indian Stamp Act, 1879, prior to its amendment by this Act, when such duty has not already been paid or remitted by order issued under that Act."

Amendment of No. 60 and addition of new No. 60A in Schedule I, Act I of 1879.

2. In Schedule I, No. 60, of the said Act, the word "Lease" wherever it occurs, is hereby repealed; and after the said No. 60 the following shall be added, namely:—

"60A. **TRANSFER OF LEASE** by way of assignment and not by way of under-lease. — The same duty as a Conveyance (No. 21).

STATEMENT OF OBJECTS AND REASONS.

THIS Bill contemplates two small, but by no means unimportant, amendments in the Stamp Law, and it is, in the opinion of the Government of India, very desirable that they should be given effect to without delay.

2. The first clause purports to add a new section to the Indian Stamp Act, 1879, providing that the bonds or debentures issued by a local authority need not be separately stamped, either in the first instance or on renewal, subdivision, consolidation or otherwise, but that all that is necessary is for the local authority concerned to pay once for all the *ad valorem* stamp duty (eight annas per cent.) chargeable on the total amount covered by the bonds or debentures. It is further proposed to apply the same provisions to bonds or debentures already issued in respect of outstanding loans raised by local authorities, on the understanding that the full duty leviable under the Act as it now stands shall have been either paid or remitted by an order issued under section 8.

3. The object of the remaining clause is to remove a flaw in Act I of 1879, which has probably resulted in the loss of a considerable amount of stamp-revenue. The assignment of a lease is at present chargeable with the low rate of duty fixed by No. 60 in Schedule I to the Act, and this provision enables conveyances of large and valuable lease-hold estates to be transferred with a merely nominal stamp-duty. It is proposed to add to the schedule a separate No. (60A) expressly providing for this, the references to leases in No. 60 being at the same time repealed.

J. WESTLAND.

The 2nd March, 1897.

J. M. MACPHERSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the law relating to Government and other Provident Funds was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 4th March, 1897:—

WE, the undersigned, Members of the Select Committee to which the Bill to amend the law relating to Government and other Provident Funds was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

From Chief Commissioner, Coorg, No. 1686, dated 12th November, 1896 [Paper No. 1].
From Chief Commissioner, British Baluchistan, No. 8191, dated 14th November, 1896, and enclosure [Papers No. 2].
From Chief Commissioner, Assam, No. 192-L. & L.—4764-]., dated 16th November, 1896 [Paper No. 3].
From Resident, Hyderabad, No. 357, dated 28th November, 1896, and enclosures [Papers No. 4].
From High Court, Calcutta, No. 2739, dated 7th December, 1896 [Paper No. 5].
From Government, Bengal, No. 5864-F, dated 9th December, 1896, and enclosures [Papers No. 6].
From Chief Commissioner, Central Provinces, No. 8364, dated 3rd December, 1896 [Paper No. 7].
From Chief Commissioner, Ajmere-Merwara, No. 1466, dated 12th December, 1896 [Paper No. 8].
From Government, North-Western Provinces and Oudh, No. 1637, dated 12th December, 1896, and enclosures [Papers No. 9].
From Chief Commissioner, Burma, No. 507—2 P.-25, dated 11th December, 1896, and enclosures [Papers No. 10].
From President, Board of Directors, Punjab Mutual Hindu Family Relief Fund, Lahore, dated 10th December, 1896 [Paper No 11].
From Government, Punjab and its Dependencies, No. 2363, dated 18th December, 1896, and enclosures [Papers No 12].
From Government, Bombay, No. 4513, dated 23rd December, 1896, and enclosures [Papers No. 13].
From Government, Madras, No. 873, dated 14th December, 1896, and enclosures [Papers No. 14].
From Directors, North-Western Provinces and Oudh Mutual Hindu Family Relief Fund, Dehra Dun, dated 31st December, 1896, and enclosures [Papers No 15].
From Honorary Secretary, Sind Mutual Hindu Family Relief Fund, dated 13th January, 1897 [Paper No. 16].
From Deputy Chairman, Mutual Hindu Family Pension Fund, Calcutta, dated 3rd February, 1897 [Paper No. 17].
From Chairman, Writers' Building Provident Benefit Fund, Calcutta, dated 4th February, 1897 [Paper No. 18].
From Directors, Muhammadan Mutual Family Relief Association, Lahore [Paper No. 19].

2. *Clause 1.*—The amendments in this clause are drafting amendments.

3. *Clause 2.*—In sub-clause (2) we have altered "Government of India" into "Government" in order to extend the benefit of the proposed Act to funds under provincial Governments.

Sub-clause (3).—We have inserted the words "or tramway" to make it clear that the definition applies to tramways as well as railway funds, and we have provided for railway companies who contract with the Secretary of State in Council as well as for those which contract with the Government of India.

Sub-clause (4).—We have added the words "or increment" after "interest" in consequence of a suggestion made to us.

4. *Clause 3.*—Following the analogy of the Friendly Societies Act, 1896 (59 and 60 Vict., c. 25), we have provided that payment is primarily to be made to the persons designated by the rules of the fund or to a nominee of the depositor and not to his personal representatives. This will facilitate the speedy distribution of small funds to the persons for whose benefit they are accumulated.

Sums above Rs. 2,000 are not dealt with by this Bill, but we have inserted a saving to show that we have no intention of interfering with rules covering larger sums so far as those rules may be consistent with the existing law.

5. *Clause 4.*—We have made some verbal amendments and further inserted provisions protecting compulsory deposits from the operation of the Insolvency laws. This is in accordance with a suggestion made by the Secretary of State.

6. We have been asked to extend the proposed Act to various Mutual Societies which have sprung up in different parts of the country, but we do not see our way to doing so, because the main principle of the Bill is to protect deposits which are compulsory under the terms of the depositor's service. Contributions to these societies, which are wholly uncontrolled, must be regarded as on the same footing as any other voluntary insurances.

7. The publication ordered by the Council has been made as follows :—

In English.

Gazette	*Date.*
Gazette of India	3rd October, 1896.
Fort Saint George Gazette	13th October, 1896.
Bombay Government Gazette	8th October, 1896.
Calcutta Gazette	14th October, 1896.
North-Western Provinces and Oudh Government Gazette	10th October, 1896.
Punjab Government Gazette	8th October, 1896
Central Provinces Gazette	10th October, 1896.
Burma Gazette	24th October, 1896.
Assam Gazette	24th October, 1896.
Coorg District Gazette	2nd November, 1896.
Sind Official Gazette	5th November, 1896

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Telugu	13th October, 1896.
	Hindustani	13th October, 1896.
	Kanarese	13th October, 1896.
	Malayalam	13th October, 1896
	Tamil	3rd November, 1896.
Bombay	Marathi	19th November, 1896.
	Gujarathi	19th November, 1896.
	Kanarese	19th November, 1896.
Bengal	Bengali	27th October, 1896.
	Hindi	3rd November, 1896.
	Uriya	12th November, 1896.
North-Western Provinces and Oudh	Urdu	17th October, 1896.
Punjab	Urdu	10th December, 1896.
Burma	Burmese	31st October, 1896.
Assam	Bengali	7th November, 1896
Coorg	Kanarese	2nd November, 1896
Sind	Sindhi	5th November, 1896.

8. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

M. D. CHALMERS.
J. WESTLAND.
A. C. TREVOR.
G. H. P. EVANS.
J. D. REES.
R. M. SAYANI.
JOY GOBIND LAW.

The 26th February, 1897.

No. II.

A Bill to amend the law relating to Government and other Provident Funds.

WHEREAS it is expedient to amend the law relating to Government and other Provident Funds; It is hereby enacted as follows :—

Title, extent and commencement.

1. (1) This Act may be called the Provident Funds Act, 1897.

(2) It extends to the whole of British India, *including Upper Burma and British Baluchistan*; and

(3) It shall come into force at once.

Definitions.

2. In this Act—

(1) "Provident Fund" means a fund in which the subscriptions or deposits of any class or classes of employees are received and held on their individual accounts, and includes any contributions credited in respect of, and any interest accruing on, such subscriptions or deposits under the rules of the Fund:

(2) "Government Provident Fund" means a Provident Fund constituted by the authority of the Government for any class or classes of its employees

(3) "Railway Provident Fund" means a Provident Fund constituted by the authority of the Government of India or of any company which administers a railway *or tramway* in British India, either under a special Act of Parliament or under contract with the *Secretary of State in Council or the* Government of India, for any class or classes of the employees on, or in connection with, such railway *or tramway*; and

(4) "compulsory deposit" means a subscription or deposit which is not repayable on the demand, or at the option, of the subscriber or depositor, and includes any contribution which may have been credited in respect of, and any interest *or increment* which may have accrued on, such subscription or deposit under the rules of the Fund.

Payment from Government or Railway Provident Fund on death of subscriber or depositor.

3. (1) When a subscriber to, or depositor in, any Government or Railway Provident Fund dies and the sum standing to his credit in the books of the Fund does not exceed two thousand rupees, the officer *or person* whose duty it is to *make payment of such sum* may pay it as follows :—

(a) he may pay it to any person entitled to receive it according to the rules of the Fund or, in the absence of any rule of the Fund to the contrary, to any person nominated in writing by the deceased subscriber or depositor to receive it;

(b) in any case not hereinbefore provided for he may pay it to any person appearing to him to be entitled to receive it.

(2) The provisions of sub-section (1) *shall* apply to any *such* sum which, at the commencement of this Act, stands to the credit of any subscriber or depositor already deceased.

(3) *Nothing in this section shall affect the validity of the rules of any Fund in so far as such rules may provide for the disposal of sums exceeding two thousand rupees.*

Government and Railway Provident Funds not to be attached.

4. After the commencement of this Act, the compulsory deposits in any Government or Railway Provident Fund shall not be liable to attachment under any decree or order of a Court of Justice *in respect of any debt or liability incurred by* a subscriber to, or depositor in, such Fund, *and neither the Official Assignee, nor a Receiver appointed under Chapter XX of the Code of Civil Procedure, shall be entitled to, or have any claim on, any such compulsory deposit.*

Protection for anything done in good faith under this Act

5. No suit or other legal proceeding shall lie against any person in respect of anything done or in good faith intended to be done in pursuance of the provisions of this Act.

Power to extend Act to other Provident Funds.

6. The Governor General in Council may, in his discretion, by notification in the official Gazette, extend the provisions of this Act to any Provident Fund established for the benefit of its employees by any loc' authority within the meaning of the Loc Authorities Loan Act, 1879.

Saving as to estates of soldiers.

7. Nothing in section 3 sha'l apply to mone belonging to the estate any European officer, no commissioned officer soldier dying in Her Majesty's service in Indi or of any European who at the time of his dea was a deserter from such service.

J. M. MACPHERSON,
Secretary to the Government of Indi

V B

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to consolidate and extend the General Clauses Acts, 1868 and 1887, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 4th March, 1897 :—

WE, the undersigned, Members of the Select Committee to which the Bill to consolidate and extend the General Clauses Acts, 1868 and 1887, was referred, have considered the measure and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2 The amendments which we have deemed it necessary to suggest, are not numerous, and all are briefly explained by the following remarks :—

Clause 3 (16).—We have inserted the word "written" before the word "expressed" in the definition of a "document," in order to draw the provisions of clause 3 (*61*) [clause 3 (*58*) of the amended Bill] and so to indicate that a photograph, for example, may fall within the meaning of the term. It will be observed that in section 3 of the Indian Evidence Act, 1872, from which the definition has been taken, the addition of an illustration appears to have been thought desirable to make the intention clear.

Clause 3 (20) of the Bill as introduced.—We have decided to recommend the omission of any definition of the expression "Gazette." It will, we believe, always be found useful to indicate as precisely as possible the manner in which any publication required by an Act of the Legislature is to be made.

Clause 3 (25) of the Bill as introduced.—We have, in clause 3 (*24*) of the amended Bill, avoided all attempt at defining the expression "High Court" when used with reference to criminal proceedings, and confined the definition, as in section 2 (*11*) of the General Clauses Act (I of 1868), to the expression in its relation to civil proceedings. The jurisdictional arrangements, especially in connection with the Court of the Recorder of Rangoon and the Criminal Courts in Burma generally, are in some respects extremely complicated, and we have, therefore, come to the conclusion that it is wiser to adopt this course.

Clause 3 (27) of the Bill as introduced.—The declaratory definition of the word "notice" we think it safer on the whole to omit, leaving it to be expressly provided on each occasion, if considered necessary, that a notice must be given in writing.

Clause 3 (42) of the Bill as introduced.—The change which we have made in the definition of "Political Agent" [clause 3 (*40*) of the revised Bill], is purely formal.

Clause 3 (55) of the Bill as introduced.—In the definition of "son" [clause 3 (*53*) of the amended Bill] we have merely transposed the words so as to make the form correspond exactly with that of the definition of "father."

Clause 3 (58) of the Bill as introduced.—The expression "value" is used in varying senses and for various purposes, and we consider that neither the definition in section 3 (*13*) of the General Clauses Act (I of 1887) nor yet that in the Bill is likely to serve any good purpose. We would not attempt any definition of the word, and have, therefore, omitted clause 3 (*58*) of the Bill as introduced in Council.

Clause 4.—The omission of the parenthesis "(used with reference to civil proceedings)" and the word "value" needs no further explanation.

Clause 6.—We propose to adhere more closely to the wording of the Interpretation Act, 1889, section 38, by substituting the phrase "unless a different intention appears" for the phrase "unless the contrary is expressed" in the Bill as introduced. It is most desirable to have our law in this particular connection as much as possible in line with that approved in England, and we have, therefore, left the clause practically reproducing the whole of the English section; but we desire, at the same time, to take the opportunity to point out, with reference to the last sub-clause, that in this country it will probably be necessary in some cases expressly to lay down a rule differing from that recognized by the English Statute. Thus, in the present Code of Civil Procedure it is provided that certain proceedings taken in pursuance of a right accrued under the former Code shall be taken in accordance with the new provisions and not with those repealed, and it will very likely be deemed expedient to reproduce that in revising and re-enacting Act XIV of 1882.

The second paragraph of this clause we have on further consideration thought it right to delete. It may be that, without any such provision, it would be held that the effect is the same when an enactment expires as when it is repealed; but on the other hand it is conceivable that there might be cases in which, for example, it would be better not to allow a person to be proceeded against after the expiry of a temporary, and possibly very stringent, enactment, although he acted in contravention of it during the period for which it was expressed to endure.

Clause 13.—The addition which we have here prefixed, will explain itself. It will be observed that we have deemed it unnecessary to place any limitation upon the application of the familiar rules laid down by the clause.

Clause 15.—We think that it will prove convenient, and is unobjectionable, to make this clause apply to appointments hereafter made, even if they be made under the provisions of enactments passed before the commencement of the proposed Act. We have, therefore, here slightly altered the language and arrangement.

Clause 20.—The presence of the word "warrant" in the Indian Statute-book might cause confusion in this connection. We have, therefore, struck it out, and at the same time inserted a reference to "forms".

Clause 24.—An amendment similar to that explained above in the case of clause 20 has been made here also. We have further suggested an addition towards the end of the clause to make the provision more comprehensive.

Clause 26.—We have left this standing, but we think that its proper place is in the Indian Penal Code, and we trust that, when that is consolidated, the provision here will be repealed and reproduced in the new Code.

Clause 27.—It seems to us that this had better be limited so as to apply only to Acts passed after the commencement of the proposed Act, and we have amended the clause accordingly.

3. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	6th February, 1897.
Fort Saint George Gazette	16th February, 1897.
Bombay Government Gazette	11th February, 1897.
Calcutta Gazette	10th February, 1897.
North-Western Provinces and Oudh Government Gazette	13th February, 1897.
Punjab Government Gazette	18th February, 1897.
Central Provinces Gazette	13th February, 1897.
Burma Gazette	20th February, 1897.
Assam Gazette	20th February, 1897.
Coorg District Gazette	(not reported)
Sind Official Gazette	(")

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil	23rd February, 1897.
	Telugu	23rd February, 1897.
	Hindustani	23rd February, 1897.
	Kanarese	23rd February, 1897.
	Malayalam	23rd February, 1897.
Bombay	Marathi	(not reported.)
	Gujarathi	"
	Kanarese	"
Bengal	Bengali	"
	Hindi	"
	Uriya	"
North-Western Provinces and Oudh	Urdu	"
Punjab	Urdu	"
Central Provinces	Marathi	"
	Hindi	"
	Kanarese	"
Burma	Burmese	"
Assam	Bengali	"
Coorg	Kanarese	"
	Marathi	"
Sindh	Sindhi	"

4. We consider that the measure has not been so altered as to require re-publication, and recommend that it be passed as now amended.

M. D. CHALMERS.
J. WESTLAND.
H. E. M. JAMES.
P. ANANDA CHARLU.
G. H. P. EVANS.
R. M. SAYANI.
H. T. PRINSEP.

The 2nd March, 1897.

I SHOULD like to record that I dissent from clause 3 (20) of the Bill annexed.

H. E. M. JAMES.

No. II.

THE GENERAL CLAUSES BILL, 1897.

CONTENTS.

Preliminary.

SECTIONS.

General Definitions.

General Rules of Construction.

Powers and Functionaries.

SECTIONS.

Provisions as to Orders, Rules, etc., made under Enactments.

Miscellaneous.

THE SCHEDULE.

ENACTMENTS REPEALED.

A Bill to consolidate and extend the General Clauses Acts, 1868 and 1887.

WHEREAS it is expedient to consolidate and extend the General Clauses Acts, 1868 and 1887; It is hereby enacted as follows:— I of 1868. I of 1887.

Preliminary.

Short title and commencement.

1. (1) This Act may be called the General Clauses Act, 1897; and

(2) It shall come into force at once.

Repeal.

2. The Acts mentioned in the schedule are repealed to the extent specified in the fourth column thereof.

General Definitions.

Definitions.

3. In this Act, and in all Acts of the Governor General in Council and Regulations made after the commencement of this Act, unless there is anything repugnant in the subject or context,—

"Abet."

(1) "abet," with its grammatical variations and cognate expressions, shall have the same meaning as in the Indian Penal Code: [I of 1887, s. 3 (1).] XLV of 1860.

"Act."

(2) "act," used with reference to an offence or a civil wrong, shall include a series of acts, and words which refer to acts done extend also to illegal omissions: [Cf XLV of 1860, ss. 32 and 33, and Mad. Act I of 1891, s. 3 (36).]

"Affidavit."

(3) "affidavit" shall include affirmation and declaration in the case of persons by law allowed to affirm or declare instead of swearing: [I of 1868, s. 2 (17).]

"Barrister."

(4) "barrister" shall mean a barrister of England or Ireland, or a member of the Faculty of Advocates in Scotland: [I of 1868, s. 2 (14).]

"Bengal Act."

(5) "Bengal Act" shall mean an Act made by the Lieutenant-Governor of Bengal in Council under the Indian Councils Acts, 1861 and 1892: 24 & 25 Vict., c. 67; 55 & 56 Vict., c. 14.

"Bombay Act."

(6) "Bombay Act" shall mean an Act made by the Governor of Bombay in Council under the Indian Councils Acts, 1861 and 1892: 24 & 25 Vict., c. 67; 55 & 56 Vict., c. 14.

"British India."

(7) "British India" shall mean all territories and places within Her Majesty's dominions which are for the time being governed by Her Majesty through the Governor General of India or through any Governor or other officer subordinate to the Governor General of India: [52 & 53 Vict., c. 63, s. 18 (4); cf. I of 1868, s. 2 (8).]

"British possession." (8) "British possession" shall mean any part of Her Majesty's dominions, exclusive of the United Kingdom, and, where parts of those dominions are under both a central and a local legislature, all parts under the central legislature shall, for the purposes of this definition, be deemed to be one British possession: [52 & 53 Vict., c. 63, s. 18 (2).]

"Chapter." (9) "Chapter" shall mean a Chapter of the Act or Regulation in which the word occurs: [I of 1887, s. 3 (2).]

"Collector." (10) "Collector" shall mean, in a Presidency-town, the Collector of Calcutta, Madras or Bombay, as the case may be and, elsewhere, the chief officer in charge of the revenue administration of a district: [Cf. Bo. Act III of 1886, s. 3 (12), and N.-W. P. & O. Act I of 1887, s. 2 (12).]

"Colony." (11) "Colony" shall mean any part of Her Majesty's dominions, exclusive of the British Islands and of British India, and, where parts of those dominions are under both a central and a local legislature, all parts under the central legislature shall, for the purposes of this definition, be deemed to be one colony: [52 & 53 Vict., c. 63 s. 18 (3).]

"Commencement." (12) "commencement," used with reference to an Act or Regulation, shall mean the day on which the Act or Regulation comes into force; [I of 1887, s. 3 (4).]

"Commissioner" (13) "Commissioner" shall mean the chief officer in charge of the revenue administration of a division: [N.-W. P. & O. Act I of 1887, s. 2 (11).]

"Consular officer." (14) "consular officer" shall include consul-general, consul, vice-consul, consular agent, pro-consul and any person for the time being authorized to perform the duties of consul-general, consul, vice-consul or consular agent: [54 & 55 Vict., c. 36, s. 3.]

"District Judge." (15) "District Judge" shall mean the Judge of a principal Civil Court of original jurisdiction, but shall not include a High Court in the exercise of its ordinary or extraordinary original civil jurisdiction: [I of 1868, s. 2 (12).]

"Document." (16) "document" shall include any matter *written*, expressed or described upon any substance by means of letters, figures or marks, or by more than one of those means, which is intended to be used, or which may be used, for the purpose of recording that matter: [I of 1872, s. 3.]

"Enactment." (17) "enactment" shall include a Regulation (as hereinafter defined) and any Regulation of the Bengal, Madras or Bombay Code, and shall also include any provision contained in any Act or in any such Regulation as aforesaid:

"Father."	(18) "father", in the case of any one whose personal law permits adoption, shall include an adoptive father:	[Cf. I of 1868, s. 2 (19).]
"Financial year."	(19) "financial year" shall mean the year commencing on the first day of April:	[I of 1887, s. 3 (5).]
"Good faith."	(20) a thing shall be deemed to be done in "good faith" where it is in fact done honestly, whether it is done negligently or not:	[45 & 46 Vict., c. 61, s. 90; 56 & 57 Vict., c. 71, s. 62.]
"Government."	(21) "Government" or "the Government" shall include the Local Government as well as the Government of India:	[Cf. XIV of 1882, s. 2.]
"Government of India."	(22) "Government of India" shall mean the Governor General in Council or, during the absence of the Governor General from his Council, the President in Council, or the Governor General alone, as regards the powers which may be lawfully exercised by them or him respectively:	[I of 1868, s. 2 (9).]
"Her Majesty" or "the Queen."	(23) "Her Majesty" or "the Queen" shall include Her successors:	[Cf. I of 1868, s. 2 (7).]
"High Court."	(24) "High Court," used with reference to civil proceedings, shall mean the highest Civil Court of appeal in the part of British India in which the Act or Regulation containing the expression operates:	[I of 1868, s. 2 (11).]
"Immoveable property."	(25) "immoveable property" shall include land, benefits to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth:	[I of 1868, s. 2 (5).]
"Imprisonment."	(26) "imprisonment" shall mean imprisonment of either description as defined in the Indian Penal Code;	[I of 1868, s. 2 (13).] XLV of 1860.
"India."	(27) "India" shall mean British India, together with any territories of any Native Prince or Chief under the suzerainty of Her Majesty exercised through the Governor General of India or through any Governor or other officer subordinate to the Governor General of India:	[Cf. 52 & 53 Vict., c. 63, s 18 (5).]
"Local authority."	(28) "local authority" shall mean a municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of a municipal or local fund:	[I of 1887, s. 3 (5).]
"Local Government."	(29) "Local Government" shall mean the person authorized by law to administer executive government in the part of British India in which the Act or Regulation containing the expression operates, and shall include a Chief Commissioner;	[I of 1868, s. 2 (10).]
"Madras Act."	(30) "Madras Act" shall mean an Act made by the Governor of Fort St. George in Council under the Indian Councils Acts, 1861 and 1892:	24 & 25 Vict., c. 67; 55 & 56 Vict., c. 14. [I of 1868, s. 2 (13).]
"Magistrate."	(31) "Magistrate" shall include every person exercising all or any of the powers of a Magistrate under the Code of Criminal Procedure for the time being in force:	X of 1882.

"Master" (of a ship).	(32) "master," used with reference to a ship, shall mean any person (except a pilot or harbour-master) having for the time being control or charge of the ship:	[I of 1887, s. 3 (8).]
"Month."	(33) "month" shall mean a month reckoned according to the British Calendar:	[I of 1868, s. 2 (4).]
"Moveable property."	(34) "moveable property" shall mean property of every description, except immoveable property:	[I of 1868, s. 2 (6).]
"North-Western Provinces and Oudh Act."	(35) "North-Western Provinces and Oudh Act" shall mean an Act made by the Lieutenant-Governor of the North-Western Provinces and Oudh in Council under the Indian Councils Acts, 1861 and 1892:	24 & 25 Vict., c. 67; 55 & 56 Vict., c. 14.
"Oath."	(36) "oath" shall include affirmation and declaration in the case of persons by law allowed to affirm or declare instead of swearing:	[I of 1868, s. 2 (17).]
"Offence."	(37) "offence" shall mean any act or omission made punishable by any law for the time being in force:	[I of 1887, s. 3 (9).]
"Part."	(38) "Part" shall mean a Part of the Act or Regulation in which the word occurs:	[I of 1887, s. 3 (2).]
"Person."	(39) "person" shall include any company or association or body of individuals, whether incorporated or not:	[I of 1868, s. 2 (3).]
"Political Agent."	(40) "Political Agent" shall *include*— (*a*) the principal officer representing the Government in any territory or place beyond the limits of British India, and (*b*) any officer of the Government of India or of any Local Government appointed by the Government of India or the Local Government to exercise all or any of the powers of a Political Agent for any place not forming part of British India under the law for the time being in force relating to foreign jurisdiction and extradition:	[*Cf.* XXI of 1879, s. 3 and X of 1882, s. 190.]
"Presidency-town."	(41) "Presidency-town" shall mean the local limits for the time being of the ordinary original civil judicature of the High Court of Judicature at Fort William, Madras or Bombay, as the case may be:	[X of 1882, s. 4 (*h*); *cf.* Mad. Act I of 1891, s. 3 (25).]
"Privy Council."	(42) "Privy Council" shall mean the Lords and others for the time being of Her Majesty's Most Honourable Privy Council:	[52 & 53 Vict., c. 63, s. 12 (5).]
"Province."	(43) "province" shall mean the territories for the time being administered by any Local Government:	[X of 1882, s. 4 (*g*).]
"Public nuisance."	(44) "public nuisance" shall mean a public nuisance as defined in the Indian Penal Code:	[I of 1887, s. 3 (10).] XLV of 1860.
"Registered."	(45) "registered," used with reference to a document, shall mean registered in British India under the law for the time being in force for the registration of documents:	[I of 1887, s. 3 (11); *cf.* Mad. Act I of 1891, s. 3 (28).]

"Regulation." (46) "Regulation" shall mean a Regulation made under the Government of India Act, 1870: [33 Vict., c. 3.]

"Rule." (47) "rule" shall mean a rule made in exercise of a power conferred by any enactment, and shall include a regulation made as a rule under any enactment:

"Schedule." (48) "schedule" shall mean a schedule to the Act or Regulation in which the word occurs: [I of 1887, s. 3 (2).]

"Scheduled District." (49) "Scheduled District" shall mean a "Scheduled District" as defined in the Scheduled Districts Act, 1874: [Vide XIV of 1874, s. 1, para. 3.] XIV of 1874.

"Section." (50) "section" shall mean a section of the Act or Regulation in which the word occurs: [I of 1868, s. 2 (15).]

"Ship." (51) "ship" shall include every description of vessel used in navigation not exclusively propelled by oars: [I of 1887, s. 3 (7).]

"Sign." (52) "sign," with its grammatical variations and cognate expressions, shall, with reference to a person who is unable to write his name, include "mark", with its grammatical variations and cognate expressions: [I of 1887, s. 3 (12).]

"Son." (53) "son", in the case of any one whose personal law permits adoption, shall include an adopted son: [Cf. I of 1868, s. 2 (19).]

"Sub-section." (54) "sub-section" shall mean a sub-section of the section in which the word occurs: [I of 1887, s. 3 (3).]

"Swear." (55) "swear", with its grammatical variations and cognate expressions, shall include affirming and declaring in the case of persons by law allowed to affirm or declare instead of swearing: [Cf. I of 1868, s. 2 (17).]

"Vessel." (56) "vessel" shall include any ship or boat or any other description of vessel used in navigation: [57 & 58 Vict., c. 60, s. 742; cf. XLV of 1860, s. 48.]

"Will." (57) "will" shall include a codicil and every writing making a voluntary posthumous disposition of property: [cf. I of 1868, s. 2 (16).]

"Writing." (58) expressions referring to "writing" shall be construed as including references to printing, lithography, photography and other modes of representing or reproducing words in a visible form: and [52 & 53 Vict., c 63, s. 20; cf. I of 1887, s. 3 (14)]

"Year." (59) "year" shall mean a year reckoned according to the British calendar. [I of 1868, s. 2 (4).]

Application of foregoing definitions to previous enactments.

4. (1) The definitions in section 3 of the following words and expressions, that is to say, "affidavit," "barrister," "British India," "District Judge," "father," "Government of India," "Her Majesty" or "the Queen," "High Court", "immoveable property," "imprisonment," "Local Government," "Magistrate," "month," "moveable property," "oath," "person," "section," "son," "swear," "will" and "year," apply also, unless there is anything repugnant in the subject or context, to all Acts of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887. [Vide I of 1868, s. 2, and I of 1887, s. 10.]

(2) The definitions in the said section of the following words and expressions, that is to say, "abet," "Chapter," "commencement," "financial year," "local authority," "master," "offence," "Part," "public nuisance," "registered," "schedule," "ship," "sign," "sub-section" and "writing," apply also, unless there is anything repugnant in the subject or context, to all Acts of the Governor General in Council and Regulations made on or after the fourteenth day of January, 1887. [*Vide* I of 1887.]

General Rules of Construction.

Coming into operation of enactments.

5. (1) Where any Act of the Governor General in Council is not expressed to come into operation on a particular day, then it shall come into operation on the day of which it receives the assent of the Governor General. [*Cf.* Bo. Act III of 1886, s. 10.]

(2) Where any Act of the Governor General in Council is reserved under the Indian Councils Act, 1861, section 20, for the signification of Her Majesty's pleasure thereon, then, if no later date is expressed, it shall come into operation, if assented to by Her Majesty, on the day on which the assent of Her Majesty is duly proclaimed. 24 & 25 Vict., c. 67.

(3) Unless the contrary is expressed, an Act of the Governor General in Council or Regulation shall be construed as coming into operation immediately on the expiration of the day preceding its commencement. [52 & 53 Vict., c. 63, s. 36 (2).]

6. Where this Act, or any Act of the Governor General in Council or Regulation made after the commencement of this Act, repeals any enactment hitherto made or hereafter to be made, then, unless *a different intention appears*, the repeal shall not— [52 & 53 Vict., c. 63 s. 38; *cf.* Mad. Act I of 1891, s. 8.]

(*a*) revive anything not in force or existing at the time at which the repeal takes effect; or

(*b*) affect the previous operation of any enactment so repealed or anything duly done or suffered thereunder; or

(*c*) affect any right, privilege, obligation or liability acquired, accrued or incurred under any enactment so repealed; or

(*d*) affect any penalty, forfeiture or punishment incurred in respect of any offence committed against any enactment so repealed; or

(*e*) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if the repealing Act or Regulation had not been passed.

Revival of repealed enactments.

7. (1) In any Act of the Governor General in Council or Regulation made after the commencement of this Act, it shall be necessary, for the purpose of reviving, either wholly or partially, any enactment wholly or partially repealed, expressly to state that purpose. [I of 1868, s. 3 (1).]

(2) This section applies also to all Acts of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.

Construction of references to repealed enactments.

8. (1) Where this Act, or any Act of the Governor General in Council or Regulation made after the commencement of this Act, repeals and re-enacts, with or without modification, any provision of a former enactment, then references in any other enactment or in any instrument to the provision so repealed shall, unless a different intention appears, be construed as references to the provision so re-enacted. [Cf. 52 & 53 Vict., c. 63, s. 38 (1).]

Commencement and termination of time.

9. (1) In any Act of the Governor General in Council or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of excluding the first in a series of days or any other period of time, to use the word "from," and, for the purpose of including the last in a series of days or any other period of time, to use the word "to." [I of 1868, s. 3 (2) and s. 3 (3).]

(2) This section applies also to all Acts of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.

Computation of time.

10. (1) Where, by any Act of the Governor General in Council or Regulation made after the commencement of this Act, any act or proceeding is directed or allowed to be done or taken in any Court or office on a certain day or within a prescribed period, then, if the Court or office is closed on that day or the last day of the prescribed period, the act or proceeding shall be considered as done or taken in due time if it is done or taken on the next day afterwards on which the Court or office is open: [Madras Act I of 1891, s. 11; cf. I of 1887, s. 7 (1), and s. 7 (2).]

Provided that nothing in this section shall apply to any act or proceeding to which the Indian Limitation Act, 1877, applies. XV of 1877.

(2) This section applies also to all Acts of the Governor General in Council and Regulations made on or after the fourteenth day of January, 1887.

Measurement of distances.

11. In the measurement of any distance, for the purposes of any Act of the Governor General in Council or Regulation made after the commencement of this Act, that distance shall, unless a different intention appears, be measured in a straight line on a horizontal plane. [Cf. 52 & 53 Vict., c. 63, s. 34, and Bo. Act III of 1888, s. 524.]

Duty to be taken *pro rata* in enactments.

12. Where, by any enactment now in force or hereafter to be in force, any duty of customs or excise, or in the nature thereof, is leviable on any given quantity, by weight, measure or value [I of 1868, s. 4.]

of any goods or merchandize, then a like duty is leviable according to the same rate on any greater or less quantity.

Gender and number.

13. *In all Acts of the Governor General in Council and Regulations, unless there is anything repugnant in the subject or context,*— [I of 1868, s. (1) and (2).]

(1) words importing the masculine gender shall be taken to include females; *and*

(2) words in the singular shall include the plural, and *vice versâ*.

Powers and Functionaries.

Powers conferred on the Government to be exercisable from time to time.

14. (1) Where, by any Act of the Governor General in Council or Regulation made after the commencement of this Act, any power is conferred on the Government, then that power may be exercised from time to time as occasion requires. [I of 1887, s. 5.]

(2) This section applies also to all Acts of the Governor General in Council and Regulations made on or after the fourteenth day of January, 1887.

Power to appoint to include power to appoint *ex officio*.

15. Where, by any Act of the Governor General in Council or Regulation, a power to appoint any person to fill any office or execute any function is conferred, then, unless it is otherwise expressly provided, any such appointment, *if it is made after the commencement of this Act*, may be made either by name or by virtue of office.

Power to appoint to include power to suspend or dismiss.

16. Where, by any Act of the Governor General in Council or Regulation, a power to make any appointment is conferred, then, unless a different intention appears, the authority having power to make the appointment shall also have power to suspend or dismiss any person appointed by it in exercise of that power.

Substitution of functionaries.

17. (1) In any Act of the Governor General in Council or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of indicating the application of a law to every person or number of persons for the time being executing the functions of an office, to mention the official title of the officer at present executing the functions, or that of the officer by whom the functions are commonly executed. [I of 1868, s. 3 (6).]

(2) This section applies also to all Acts of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.

Successors.

18. (1) In any Act of the Governor General in Council or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of indicating the relation of a law to the successors of any functionaries or of corporations having perpetual succession, to express its relation to the functionaries or corporations. [I of 1868 s. 3 (5).]

(2) This section applies also to all Acts of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.

Official chiefs and subordinates.

19. (1) In any Act of the Governor General in Council or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of expressing that a law relative to the chief or superior of an office shall apply to the deputies or subordinates lawfully performing the duties of that office in the place of their superior, to prescribe the duty of the superior. [1 of 1868, s. 3 (4).]

(2) This section applies also to all Acts of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.

Provisions as to Orders, Rules, etc., made under Enactments.

Construction of orders, etc., issued under enactments.

20. Where, by any Act of the Governor General in Council or Regulation, a power to issue any order, scheme, rule, *form* or bye-law is conferred, then expressions used in the *order, scheme, rule, form or bye-law*, if it is made after the commmencement of this Act, shall, unless there is anything repugnant in the subject or context, have the same respective meanings as in the Act or Regulation conferring the power. [*Cf.* 52 & 53 Vict., c. 63, s. 31, and Mad. Act I of 1891, s. 10.]

Power to make, to include power to add to, amend, vary or rescind, orders, rules or bye-laws.

21. Where, by any Act of the Governor General in Council or Regulation, a power to make orders, rules or bye-laws is conferred, then that power includes a power, exercisable in the like manner and subject to the like sanction and conditions (if any), to add to, amend, vary or rescind any orders, rules or bye-laws so made. [*Cf.* Mad. Act I of 1891, s. 15.]

Making of rules or bye-laws and issuing of orders, between passing and commencement of enactment.

22. Where, by any Act of the Governor General in Council or Regulation which is not to come into force immediately on the passing thereof, a power is conferred to make rules or bye-laws, or to issue orders with respect to the application of the Act or Regulation, or with respect to the establishment of any Court or office or the appointment of any Judge or officer thereunder, or with respect to the person by whom, or the time when, or the place where, or the manner in which, or the fees for which, anything is to be done under the Act or Regulation, then that power may be exercised at any time after the passing of the Act or Regulation; but rules, bye-laws or orders so made or issued shall not take effect till the commencement of the Act or Regulation. [1 of 1887, s. 4.]

Provisions applicable to making of rules or bye-laws after previous publication.

23. Where, by any Act of the Governor General in Council or Regulation, a power to make rules or bye-laws is expressed to be given subject to the condition of the rules or bye-laws being made after previous publication, then the following provisions shall apply, namely :— [1 of 1887, s. 6.]

(1) the authority having power to make the rules or bye-laws shall, before making them, publish a draft of the proposed rules or bye-laws for the information of persons likely to be affected thereby ·

(2) the publication shall be made in such manner as that authority deems to be sufficient, or, if the condition with respect to previous publication so requires, in such manner as the Governor General in Council or the Local Government prescribes ;

(3) there shall be published with the draft a notice specifying a date on or after which the draft will be taken into consideration ;

(4) the authority having power to make the rules or bye-laws, and, where the rules or bye-laws are to be made with the sanction, approval or concurrence of another authority, that authority also, shall consider any objection or suggestion which may be received by the authority having power to make the rules or bye-laws from any person with respect to the draft before the date so specified ;

(5) the publication in the Gazette of a rule or bye-law purporting to have been made in exercise of a power to make rules or bye-laws after previous publication shall be conclusive proof that the rule or bye-law has been duly made.

Continuation of orders, etc., issued under enactments repealed and re-enacted.

24. Where any Act of the Governor General in Council or Regulation is, after the commencement of this Act, repealed and re-enacted with or without modification, then, unless it is otherwise expressly provided, any order, scheme, rule, *form* or bye-law, issued under the repealed Act or Regulation, shall, so far as it is not inconsistent with the provisions re-enacted, continue in force, *and be deemed to have been issued under the provisions so re-enacted*, unless and until it is superseded by any *order, scheme, rule, form or bye-law* issued under the provisions so re-enacted. [*Cf.* Mad. Act I of 1891, s. 18.]

Miscellaneous.

Recovery of fines.

25. Sections 63 to 70 of the Indian Penal Code and the provisions of the Code of Criminal Procedure for the time being in force in relation to the issue and the execution of warrants for the levy of fines shall apply to all fines imposed under any Act, Regulation, rule or bye law, unless the Act, Regulation, rule or bye law contains an express provision to the contrary. [*Cf.* I of 1868, s. 5.] XLV of 1860. X of 1882.

Provision as to offences punishable under two or more enactments.

26. Where an act or omission constitutes an offence under two or more enactments, then the offender shall be liable to be prosecuted and punished under either or any of those enactments, but shall not be liable to be punished twice for the same offence. [I of 1887, s. 8.]

Meaning of service by post.

27. Where any Act of the Governor General in Council or Regulation *made after the commencement of this Act* authorizes or requires any document to be served by post, whether the expression "serve" or either of the expressions "give" or "send" or any other ex- [*Cf.* 52 & 53 Vict., c. 63, s. 26.]

pression is used, then, unless a different intention appears, the service shall be deemed to be effected by properly addressing, pre-paying and posting, by registered post, a letter containing the document, and, unless the contrary is proved, to have been effected at the time at which the letter would be delivered in the ordinary course of post.

Citation of enactments.

28. (1) In any Act of the Governor General in Council or Regulation, and in any rule, bye-law, instrument or document, made under, or with reference to, any such Act or Regulation, any enactment may be cited by reference to the title or short title (if any) conferred thereon or by reference to the number and year thereof, and any provision in an enactment may be cited by reference to the section or sub-section of the enactment in which the provision is contained. [Cf. 52 & 53 Vict., c. 63, s 35.]

(2) In this Act and in any Act of the Governor General in Council or Regulation made after the commencement of this Act, a description or citation of a portion of another enactment shall, unless a different intention appears, be construed as including the word, section or other part mentioned or referred to as forming the beginning and as forming the end of the portion comprised in the description or citation.

Saving for previous enactments, rules and bye-laws.

29. The provisions of this Act respecting the construction of Acts, Regulations, rules or bye-laws made after the commencement of this Act shall not affect the construction of any Act, Regulation, rule or bye-law made before the commencement of this Act, although the Act, Regulation, rule or bye-law is continued or amended by an Act, Regulation, rule or bye-law made after the commencement of this Act. [Cf. 52 & 53 Vict., c. 63.]

THE SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

Year.	No.	Title or subject.	Extent of repeal.
1868	I	The General Clauses Act, 1868.	The whole.
1872	I	The Indian Evidence Act, 1872.	So much as relates to Act I of 1868.
1887	I	The General Clauses Act, 1887.	The whole.
1891	XII	The Repealing and Amending Act, 1891.	So much as relates to Act I of 1868.

J. M. MACPHERSON,
Secretary to the Government of India.

The Gazette of India.

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No. 11.} CALCUTTA, SATURDAY, MARCH 13, 1897.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 11th March, 1897.

No. 11000-*M*.—His Excellency the Viceroy and Governor-General will leave Calcutta on Saturday, the 27th March, 1897, for Simla, and will stay for some days at Umballa.

His Excellency will march by the old road from Kalka and arrive at Simla on Tuesday, the 6th April, 1897.

By Command,

A. DURAND, *Colonel,*
Military Secretary to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Calcutta, the 8th March, 1897.

No. 221.—The Honourable Sir Dennis Fitzpatrick, K.C.S.I., is permitted to resign Her Majesty's Indian Civil Service, with effect from the 6th March 1897.

The 12th March, 1897.

No. 234.—The Honourable Mr. William Mackworth Young, C.S.I., received charge of the office of Lieutenant-Governor of the Punjab and its Dependencies from the Honourable Sir Dennis Fitzpatrick, K.C.S.I., on the afternoon of the 5th instant.

No. 235.—The services of Messrs. A. Butterworth and R. A. Graham, of the Indian Civil Service, Madras Establishment, are temporarily placed at the disposal of the Government of Bombay.

MEDICAL.

The 11th March, 1897.

No. 174.—The services of the undermentioned officers are placed temporarily at the disposal of the Government of Bombay for employment on plague duty, with effect from the dates on which they respectively assumed charge of their duties :—

Surgeon-Captain C. T. Hudson, I.M.S. (Bombay)
Surgeon-Captain C. H. Bedford, M.D., C.M., I.M.S. (Bengal).
Surgeon-Captain C. Milne, I.M.S. (Bengal).
Surgeon-Captain E. A. R. Newman, M.B., B.S., I.M.S. (Bengal).
Surgeon-Lieutenant B. H. F. Leumann, M.B., I.M.S. (Bombay).
Surgeon-Lieutenant H. J. K. Bamfield, I.M.S. (Bengal).
Surgeon-Lieutenant V. B. Bennett, M.B., B.S., I.M.S. (Bombay).
Surgeon-Lieutenant S. Evans, M.B., C.M., I.M.S. (Bombay).
Surgeon-Lieutenant A. Hooton, I.M.S. (Bombay).
Surgeon-Lieutenant A. W. R. Cochrane, M.B., I.M.S. (Bengal).
Surgeon-Lieutenant N. R. J. Rainier, I.M.S. (Bengal).
Surgeon-Lieutenant W. J. Niblock, M.B., B.Ch., I.M.S. (Madras).
Surgeon-Lieutenant H. J. Walton, I.M.S. (Bengal).
Surgeon-Lieutenant A. E. H. Pinch, I.M.S. (Bengal).
Surgeon-Lieutenant J. W. Cornwall, I.M.S. (Madras).
Surgeon-Lieutenant W. G. Richards, I.M.S. (Madras).

No. 176.—The services of the undermentioned officers are placed temporarily at the disposal of the Government of the North-Western Provinces and Oudh, for employment on plague and famine duty, with effect from the dates on which they respectively assumed charge of their duties :—

Surgeon-Captain A. W. Dawson, M.D., I.M.S. (Bengal).
Surgeon-Captain B. R. Chatterton, M.D., M.Ch., F.R.C.S.I., I.M.S. (Bengal).
Surgeon-Captain J. Mulvany, I.M.S. (Bengal).
Surgeon-Lieutenant C. H. Bensley, I.M.S. (Bengal).
Surgeon-Lieutenant J. C. Robertson, M.B., C.M., I.M.S. (Bengal).
Surgeon-Lieutenant C. D. Dawes, I.M.S. (Bengal).
Surgeon-Lieutenant C. B. Harrison, M.B., C.M., I.M.S. (Madras).
Surgeon-Lieutenant J. S. Stevenson, I.M.S. (Bengal).
Surgeon-Lieutenant A. Miller, I.M.S. (Madras).
Surgeon-Lieutenant H. R. Brown, I.M.S. (Madras).

No. 178.—The services of Surgeon-Captain J. J. Bourke, B.B., B.Ch., I.M.S., Bengal, are placed temporarily at the disposal of the Chief Commissioner of the Central Provinces, for employment on plague duty, with effect from the date on which he assumed charge of his duties.

No. 180.—The services of the undermentioned officers are placed temporarily at the disposal of the Foreign Department for employment on plague duty, with effect from the dates on which they respectively assumed charge of their duties :—

Surgeon-Major Jamshedji Khurshedji Kanga, I.M.S. (Madras).
Surgeon-Lieutenant J. Stephenson, M.B., B.S., I.M.S. (Bengal).

The 12th March, 1897.

No. 182.—The services of Surgeon-Captain J. L. T. Jones, M.B., I.M.S. (Bombay), are placed at the disposal of the Military Department, with effect from the 12th November 1896.

SANITARY.

The 6th March, 1897.

No. 834.—Whereas certain parts of India are visited by, and others threatened with, an outbreak of dangerous epidemic disease known as bubonic plague, the Governor General in Council, in exercise of the powers conferred by section 2, sub-section (3) of the Epidemic Diseases Act, 1897, is pleased to direct that the powers conferred by section 2, sub-section (1), of the said Act, may be exercised with regard to Ajmere-Merwara by the Chief Commissioner of Ajmere-Merwara.

No. 836.—In exercise of the powers conferred by section 2, sub-section (1), of the Epidemic Diseases Act (III of 1897), the Governor General in Council is pleased to direct that no person who has, since the 1st January 1897, resided or been in, or passed through, the territories administered by the Governor of Bombay in Council, or the State of Baroda, or the territories of any Native Prince or State under the suzerainty of Her Majesty exercised through the Governor of Bombay in Council, shall, until further orders, be permitted to embark on any ship at any port in British India with the object of proceeding as an emigrant or as a labourer to any port out of British India.

The 12th March, 1897.

No. 932.—The following documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India are published for general information :—

Telegram, dated 5th March 1897.

From—The Secretary of State, London.
To—The Viceroy, Calcutta.

Spain. Fortnight quarantine passengers from Bombay; more if illness on board.

France. Prohibition to import certain* goods applies equally to arrivals from all Indian ports infected at the time of vessel's departure.

* Enumerated in the Decree of the 19th January, published in the *Gazette of India*, under Home Department Notification No. 827, dated 6th March 1897.

Telegram, dated 8th March 1897.

From—The Secretary of State, London.
To—The Viceroy, Calcutta.

Native Indians and goods from India forbidden cross Turkistan frontier. Natives cannot enter Bokhara Brazil.—All Indian ports and Burma declared infected; ships proceed to lazaretto at Ilha-Grande Turkey.—Forbidden to import from India and Baluchistan, feathers, raw hides, salted and dried furs, felts, hoofs, horns, bones and all animal products.

Telegram, dated 9th March 1897.

From—The Secretary of State, London.
To—The Viceroy, Calcutta.

Turkey. Ships from India and Baluchistan cannot pass Dardanelles unless kept fifteen days Ottoman or foreign lazaret.

Telegram, dated 9th March 1897.

From—The Secretary of State, London.
To—The Viceroy, Calcutta.

My telegram of 24th* February last. All Bulgarian Black Sea ports unconditionally closed against Rangoon.

* Published in Home Department Notification No. 758, dated the 27th February 1897.

Telegram, dated 10th March 1897.

From—The Secretary of State, London.
To—The Viceroy, Calcutta.

Batoum. Importation of Indian tea prohibited.

Telegram, dated 11th March 1897.

From - The Secretary of State, London.

To—The Viceroy, Calcutta.

Austro-Hungary. My telegram of 12th* February last Prohibition to import from India and ports up to the Red Sea, raw skins and hides, bones, horns, hoofs, trotters, animal offal hair, and brushes.

* Published in *Gazette of India* under Home Department Notification No. 583, dated 19th February 1897.

JUDICIAL.

The 9th March, 1897.

No. 230.—In exercise of the power conferred by section 46 of Act V of 1861 (*an Act for the Regulation of Police*) as amended by Act VIII of 1895, the Governor General in Council is pleased to extend the said Act to the Eastern Duars in the district of Goalpara.

The 12th March, 1897.

No 251.—Lieutenant R. R. Vaughan, Indian Staff Corps, 22nd Punjab Infantry, is appointed to officiate as Cantonment Magistrate at Neemuch, with effect from the date on which he assumes charge of his duties and until further orders.

No 253.—In exercise of the power conferred by section 138 of the Negotiable Instruments Act (XXVI of 1881) as amended by Act II of 1885, the Governor General in Council is pleased to appoint Babu Sarat Chandra Chatterji, Vakil, High Court of Judicature, North-Western Provinces, to be a Notary Public under the said Act, and to exercise his functions as such within the Allahabad District.

POLICE.

The 12th March, 1897.

No. 138.—The services of Mr. R C. E. Underwood are replaced at the disposal of the Chief Commissioner of Burma, with effect from the date on which he relinquishes charge of his duties as Officiating District Superintendent of Police, Ajmere.

ECCLESIASTICAL.

The 12th March, 1897.

No. 95.—The Reverend R. A Storrs, a Junior Chaplain on the Bengal (Lahore) Ecclesiastical Establishment, to be a Senior Chaplain, with effect from the 12th December 1895.

J. P. HEWETT,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

FORESTS.

Calcutta, the 10th March, 1897.

No. 251—88-6-F.—On return from the privilege leave granted him in the Notification of this Department, No. 1090-F., dated the 16th December, 1896, Mr. B. B. Osmaston, Deputy Conservator of Forests, 4th grade (provisionally substantive), North-Western Provinces and Oudh, is re-appointed Instructor at the Imperial Forest School, Dehra Dun, with effect from the 1st March, 1897.

The 12th March, 1897.

No. 254—559-F.—On return from the privilege leave granted him in the notification of this Department, No. 171-F., dated the 9th ultimo, Mr. A. Smythies, Officiating Conservator of Forests, resumed charge of the Western Circle, Upper Burma, from Mr J. Nisbet, Officiating Conservator of the Eastern Circle, with effect from the 6th instant.

LAND SURVEYS.

The 11th March, 1897.

No. 530—36-2.—Colonel J. E. Sandeman, I.S.C., Deputy Surveyor-General in charge Revenue Branch, is granted, under the Military Furlough Regulations of 1868, furlough for one year and 125 days, with effect from the 1st May, 1897, or the subsequent date on which he may avail himself of it.

FAMINE.

The 12th March, 1897.

No. 789—105-6-*F*.—The services of the following officers are placed at the disposal of the Chief Commissioner of the Central Provinces for famine duty:—

Lieutenant H E. Norman, 2nd Regiment of Madras Infantry;

Lieutenant G. D. M. Moore, 28th Regiment of Bombay Infantry (Pioneers);

Lieutenant A. H. D. Creagh, 21st Regiment of Bombay Infantry (Marine Battalion);

Lieutenant H. O. Codrington, 17th Regiment of Bombay Infantry.

No. 793—32-9-*F*.—The services of the following officers are placed at the disposal of the Government of the North-Western Provinces and Oudh for famine duty:—

Lieutenant R. G Bagley, 3rd Regiment of Bengal Infantry;

Captain J. T. Evatt, 39th (The Garhwal Rifle Regiment of Bengal Infantry;

Captain R. M Edwards, 18th Regiment of Bengal Infantry;

Captain H. A Merewether, 7th Regiment of Bengal Cavalry;

Captain D. F. Stuart, 11th Regiment of Bengal Infantry;

Lieutenant R. L. Morris, 3rd Regiment of Bengal Cavalry;

Captain A. D. C Pond, 5th Regiment of Bengal (Light) Infantry;

Captain E. J Drummond, 2nd Battalion, 2nd (Prince of Wales' Own) Gurkha (Rifle) Regiment (The Sirmoor Rifles);

Lieutenant L. T. Hay, 5th Regiment of Bengal Cavalry;

Lieutenant C. A E. O'Meara, 2nd (The Queen's Own) Regiment of Bengal (Light) Infantry.

DENZIL IBBETSON,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 8th March, 1897.

No. 393-*G*.—The services of Captain A. D. Fordyce, Indian Staff Corps, are replaced at the disposal of the Military Department, with effect from the date on which he is relieved of his duties as Cantonment Magistrate at Neemuch.

[This cancels Notification No. 2027-G., dated the 23rd December, 1896.]

The 9th March, 1897.

No. 401-*G*.—With reference to the Notifications of the Government of India in the Foreign Department, Nos. 286-I. and 287-I., dated the 23rd January, 1884, the Governor-General in Council is pleased to appoint Captain A. F. Bruce, Indian Staff Corps, an Assistant to the Governor-General's Agent in Rajputana, to be the Magistrate of Abu, *vice* Colonel A. W. Roberts, with effect from the 20th February, 1897.

No. 938-*I-A*.—Rai Bahadur Sardar Amrik Singh, Hasanwalia, Extra Assistant to the General Superintendent of Operations for the Suppression of Thagi and Dakaiti, is granted privilege leave for three months, with effect from the 3rd April, 1897, or the subsequent date on which he may avail himself of the leave.

No. 939-*I-A*.—Mr. Phiroz Shah Pallonji, an Inspector in the Thagi and Dakaiti Department, is appointed to officiate as Extra Assistant to the General Superintendent of Operations for the Suppression of Thagi and Dakaiti, with effect from the date of assuming charge and during the absence, on privilege leave, of Rai Bahadur Sardar Amrik Singh, Hasanwalia, or until further orders.

The 10th March, 1897.

No. 411-*G*.—The undermentioned officer is granted furlough out of India:—

Lieutenant-Colonel W. H. C. Wyllie, C.I.E., Indian Staff Corps, Resident of the 2nd class and Resident in Mewar, for nine months, under rule IX of the Regulations of 1868.

No. 414-*G*.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. Pierre Charriol as Vice-Consul for Portugal at Calcutta.

The 11th March, 1897.

No. 420-*G*.—The Governor-General in Council is pleased to recognise the appointment of Mr. W. Massink as Acting Consul for Italy at Rangoon, during the absence of Mr. F. Stork.

No. 423-*G*.—Lieutenant C. J. Windham, Indian Staff Corps, is appointed to officiate as a Political Assistant of the 3rd class, and is posted as an Assistant to the Governor-General's Agent in Rajputana, with effect from the 20th February 1897.

No. 425-*G*.—Captain S. F. Bayley, Indian Staff Corps, officiating Political Assistant of the 1st class, is granted furlough for 6 months, on medical certificate, under Article 343 of the Civil Service Regulations, with effect from the 1st February, 1897

No. 426-*G*.—Lieutenant H. T. Pritchard, Indian Staff Corps, Political Assistant of the 3rd class, is appointed, on return from privilege leave, to officiate as a Political Assistant of the 2nd class, and is posted as Assistant Political Agent at Banswara, with effect from the 24th January, 1897.

The 12th March, 1897.

No. 505-*E.B*.—Under the provisions of section 2 of the Bengal Eastern Frontier Tracts Regulation, V of 1873 (a Regulation for the peace and government of certain districts

on the Eastern Frontier of Bengal), the Governor-General in Council is pleased, in modification of the Notification of the Government of India in the Foreign Department, No. 2427-P., dated the 3rd September, 1875, to revise as below the north-west portion of the Lakhimpur Inner Line, from the eastern boundary of the Darrang district on the west to the Subansiri river on the east :—

From the eastern boundary of the district of Darrang, that is, from a point on the Mara Sessa river to the Dikrang river, the boundary will remain as before, that is it shall follow the course of the Rajgarh Ali. From the Dikrang, the line shall deviate from the Rajgarh Ali so as to follow the western boundary of Harmati, No 95 waste land grant, up to pillar No. 1, and then run in a northerly direction to meet masonry pillar No. 2, to be erected at a distance of 1 mile east of the Dikrang river, near Ali's chang. Thence it shall follow a line, to be hereafter marked, along the foot of the Dafla and Miri hills to a masonry pillar on the west bank of the Subansiri river. Thence it shall run in a southerly direction to the Rajgarh Ali, where it crosses the Subansiri river, a distance of 1¼ miles.

W. J. CUNINGHAM,

Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 12th March, 1897.

No. 1147-*Gl.*—Mr. A. F. Cox, Officiating Comptroller and Auditor General and Head Commissioner of Paper Currency, Calcutta, is granted furlough for one year, with effect from the 3rd April, 1897.

Mr. O. T. Barrow is, on return from leave, appointed to officiate as Comptroller and Auditor General and Head Commissioner of Paper Currency, Calcutta, during the absence on furlough of Mr. Cox, or until further orders.

No. 1177-*Gl.*—Mr. L. J. W. Worgan, Probationer, is posted to the Office of the Accountant General, Bombay, with effect from the 26th February, 1897.

Mr. J. S. Milne, Probationer, is transferred to the Office of the Accountant General, Bengal, with effect from the 4th March, 1897.

PAPER CURRENCY.

The 12th March, 1897.

No. 1189.—*Abstract of the Accounts of the Department of Issue of Paper Currency on the 28th February, 1897, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.*

Circles of issue.	Whole amount of Notes in circulation.	Reserve in Silver Coin and Bullion.		
		Coin.	Bullion.	Total.
	R	R	R	R
Calcutta	10,11,42,640	2,42,53,226	...	2,42,53,226
Allahabad	1,34,07,805	1,29,82,585	...	1,29,82,585
Lahore	1,70,79,135	2,69,93,320	...	2,69,93,320
Bombay	5,92,09,545	1,90,66,003	...	1,90,66,003
Kurrachee	86,39,185	44,74,330	...	44,74,330
Madras	2,80,94,880	3,43,57,265	...	3,43,57,265
Calicut	13,43,600	12,66,385	...	12,66,385
Rangoon	62,07,950	1,29,91,770	...	1,29,91,770
Total	23,57,84,830	13,63,84,884	...	13,63,84,884
Deduct.—Amount received at Calcutta but not paid at Bombay				2,00,000
Ditto ditto ditto at Bombay but not paid at Karachi				4,00,000
Net Total				13,57,84,884
Price paid for Government Securities of the nominal value of R10,20,81,500 held under section 19 of the Act				9,99,99,946
Grand Total				23,57,84,830

J. F. FINLAY,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 12th March, 1897.

APPOINTMENTS.

COMMISSARIAT-TRANSPORT DEPARTMENT.

No. 287—Lieutenant H. A Newell, Indian Staff Corps, 28th Regiment of Madras Infantry, to be Deputy Assistant Commissary General, 2nd class, on probation, with effect from the 10th January, 1897.

(Joined his appointment on the 19th February, 1897.)

MEDICAL DEPARTMENT.

No 288—The undermentioned Surgeon-Lieutenant, appointed to the Madras Establishment in G. G O No 317 of 1896, reported his arrival at Bombay on the date specified :—

Clarence Barrymore Harrison,—18th April, 1896.

STAFF CORPS.

No. 289.—Lieutenant Vere de Vere Hunt, Royal Artillery, officiating wing officer, 3rd Infantry, Hyderabad Contingent, is admitted to the Indian Staff Corps from the 11th October, 1895, subject to confirmation by the Secretary of State for India.

No. 290—Lieutenant John Marshall Molesworth Collard, Northamptonshire Regiment, wing officer 30th Regiment (5th Burma Battalion) of Madras Infantry, having completed eighteen months' probationary service, is

admitted to the Indian Staff Corps from the 26th August, 1895, subject to confirmation by the Secretary of State for India.

No. 291.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars, 1891, the undermentioned officer of the Unattached List is admitted to the Indian Staff Corps, with effect from the date specified subject to confirmation by the Secretary of State for India :—

Lieutenant Walter Kemp Bourne, attached to the 17th (The Loyal Purbiya) Regiment of Bengal Infantry,—20th January, 1897.

LONDON GAZETTE.

No. 292.—The following extract is published for general information :—

"London Gazette," dated the 16th February 1897, page 902.

WAR OFFICE, PALL MALL,
16th February, 1897.

* * * * *

INDIAN STAFF CORPS.

The undermentioned officers are transferred to the unemployed supernumerary list :—

Colonel George Herbert Trevor, C.S.I. Dated 29th January, 1897.

Lieutenant-Colonel Frederick Hutchinson Forjett. Dated 28th January, 1897.

* * * * *

PENSIONS.

WARRANT OFFICERS.

No. 293.—Conductor John Arber, Ordnance Department, Bombay, has been transferred to the pension establishment, with effect from the 9th March, 1897.

PROMOTIONS.

No 294.—The following promotion is made, subject to Her Majesty's approval .—

INDIAN STAFF CORPS.

To be Lieutenant.

Second-Lieutenant John Gwynne Griffith, —28th February, 1897.

No. 295.—Subject to Her Majesty's approval, the undermentioned officers are granted the temporary rank of Lieutenant-Colonel, whilst serving as regimental commandants, Indian Army :—

Major Edward Charles Mortimer Lushington,—2nd July, 1896.

Major John William Babington Meade,—25th January, 1897.

COLONEL'S ALLOWANCE.

No. 296.—Lieutenant-General Charles Augustus Goodfellow, V.C., Royal (late Bombay) Engineers, is admitted to the colonel's allowance, with effect from the 29th January, 1897, *vice* General Henry Blois Turner, deceased.

No. 297.—Colonel Alexander Bredin, Indian Staff Corps, unemployed supernumerary list. is admitted to the colonel's allowance, with effect from the 11th March, 1897.

INDIAN SUBORDINATE MEDICAL DEPARTMENT, BENGAL.

No. 298.—The undermentioned military pupils having passed their final examination are admitted into the service as third class Assistant Surgeons, with effect from the 16th February, 1897 :—

Ernest Clayton Ross Fox.
Frank Herbert Gleeson.
Gilbert Henry Perkins.
John Cecil Milburn.
James Robert Foy.
John O'Leary.
George Towers Jones.
William Henry Thipthorp.

NATIVE ARMY.

No 299.—*7th Regiment of Madras Infantry*—

Subadar Safdar Husain, to be Subadar Major, *vice* Appalasami, transferred to the pension establishment, with effect from the 1st November, 1896.

No. 300—*20th Regiment (7th Burma Battalion) of Madras Infantry*—

Jemadar Chandu Khan, to be Subadar, and Havildar Ali Bahadur, to be Jemadar, *vice* Karm Din, transferred to the pension establishment, with effect from the 10th December, 1896.

No. 301.—*13th Regiment of Bombay Infantry*—

Jemadar Farzand-Ali Shah, to be Subadar, and Color Havildar Amir Ali, to be Jemadar, *vice* Lakshman Juwaker, transferred to the pension establishment, with effect from the 1st January, 1897.

Havildar-Major Muhammad Bakhsh, to be Jemadar, *vice* Balaji Moreshwar, transferred to the pension establishment, with effect from the 1st January, 1897.

No. 302.—*22nd Regiment of Bombay Infantry*—

Havildar Major Ajudhya Singh to be Jemadar, *vice* Debidin Upadhia, transferred to the pension establishment, with effect from the 1st January 1897.

PUNJAB FRONTIER FORCE.

No. 303.—*1st Regiment of Sikh Infantry*—

Subadar Hira Singh to be Subadar Major, Jemadar Bhikha, to be Subadar and Color Havildar Basawa Singh, to be Jemadar, *vice*

Subadar Major Shiushankar Singh, transferred to the pension establishment, with effect from the 16th January, 1897.

REWARDS.

GOOD CONDUCT MEDALS.

No. 304.—The undermentioned non-commissioned officers and men of the Hyderabad Contingent are granted medals for meritorious service with annuity and for long service and good conduct with and without gratuity, for the year ending 31st March, 1898, under the provisions of clause 115, India Army Circulars, 1888, and Article 342, Army Regulations, India, Volume I, Part II :—

Medals inscribed "For Meritorious Service" with annuity.

No. 728. Havildar Major Siwbadan Singh, 1st Infantry, *vice* Havildar Lachhman, transferred to the pension establishment from 1st June 1896.

Medals inscribed "For Long Service and Good Conduct" with gratuity.

No. 716. Sowar Kamal Khan 1st Lancers.
No. 355 Sowar Yasín Khan, 1st Lancers.
No. 341. Sowar Pírat Singh, 2nd Lancers.
No. 374. Sowar Sher Singh, 2nd Lancers.
No. 377. Sowar Kádir Bakhsh Khan, 3rd Lancers.
No. 1. Sowar Shaikh Imám, 3rd Lancers.
No. 495. Sowar Shaikh Sardar Ali, 4th Lancers.
No. 350. Sowar Mahbúb Khan, 4th Lancers.
No. 669. Sepoy Shaikh Kásim, 1st Infantry.
No. 760. Naik Subbha Singh, 1st Infantry.
No. 2266 Sepoy Govind Ráo, 2nd Infantry.
No. 2320. Sepoy Rahmán Khan, 2nd Infantry.
No. 1967. Sepoy Rámlál, 3rd Infantry.
No. 1505. Naik Narsyah, 3rd Infantry.
No. 587. Sepoy Sayyid Rajái, 4th Infantry.
No. 683. Sepoy Rámjí, 4th Infantry.
No. 1124. Fifer Shaikh Burhán, 5th Infantry.
No. 1213. Sepoy Pírájí, 5th Infantry.
No. 2419. Sepoy Pirtha Singh, 6th Infantry.
No. 2333. Sepoy Lachhman, 6th Infantry.

Medals inscribed "For Long Service and Good Conduct" without gratuity.

No. 293. Sowar Amír Ali Khan, 1st Lancers.
No. 530. Sowar Gaiyáz Ali, 2nd Lancers.
No. 600. Trumpet-Major Shaikh Mahomed Ibráhim, 3rd Lancers.
No. 889. Sepoy Kuber Singh, 1st Infantry.
No. 1452. Sepoy Shiurám, 3rd Infantry.
No. 652. Sepoy Hanmonthu, 4th Infantry.
No. 1497. Sepoy Karm Singh, 5th Infantry.
No. 2403. Sepoy Rámanam Singh, 6th Infantry.

VOLUNTEER CORPS.

No. 305.—His Excellency the Governor General of India has been pleased to confer the Volunteer Officers' Decoration upon the undermentioned officer of the Indian Volunteer Force, who has been duly recommended for the same under the Royal Warrant of 24th May, 1894 (India Army Circulars of 1894, Clause 101) :—

Behar Light Horse.

Captain Herbert Charles Spry.

APPOINTMENTS.

No. 306.—*Madras Railway Volunteers*—

Arthur Harry Francis, Gentleman, to be Second-Lieutenant, to complete the establishment.

No. 307.—*Orissa Volunteer Rifles*—

Rivett Francis Guise, Gentleman, to be Second-Lieutenant, *vice* Ewing, transferred to the supernumerary list.

PROMOTIONS.

No. 308.—*Cossipore Artillery Volunteers*—

Lieutenant John Steen to be Captain, *vice* Thomson, promoted.

Second-Lieutenant Frederic Prestwich to be Lieutenant, *vice* Steen, promoted.

No. 309.—*Rohilkhand Volunteer Rifle Corps*—

Second-Lieutenant Arthur Wyndham McNair supernumerary list, Ghazipur Volunteer Rifle Corps, to be Lieutenant, with effect from the 4th March, 1897, *vice* Webster, transferred to the supernumerary list.

Second-Lieutenant John Henry Anderson Ivens, supernumerary list, Dehra Dun Mounted Rifles, to be Lieutenant, with effect from the 4th August, 1897, *vice* Addis, transferred to the supernumerary list.

RESIGNATIONS.

No. 310.—*Midland Railway Volunteer Rifles*—

Second-Lieutenant G. H. Clarkson resigns his commission, with effect from the 6th March, 1897.

MARINE DEPARTMENT.

FURLOUGH AND LEAVE.

No. 16.—The undermentioned officers have been granted extensions of leave by the Secretary of State for India :—

Commander C. W. Hewett, Royal Indian Marine, (m. c.) for six months.

Lieutenant R. Cooper, Royal Indian Marine, (m. c.) for six months.

P. J. MAITLAND, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 12th March, 1897.

Statement of Deposits on account of Estates between the 6th and the 12th March, 1897.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					R a. p		
William Henry Harding (a).	Lieutenant	Department of Military Education	17th December, 1896.	Intestate .	492 15 8	...	11th May, 1897.
Lionel Nelson Leeds (b).	Lieutenant	Indian Staff Corps (5th Punjab Cavalry).	13th July, 1896.	Intestate .	605 11 6	..	11th May, 1897.
Gerard Bannatyne Moule.	2nd-Lieutenant.	1st Battalion, Bedfordshire Regiment	4th June, 1896.	Intestate .	1,162 9 6	...	...

(a) *Widow*—Alice Jane Harding.
Children—Mildred Alicia Harding.
Arthur Lewis Harding
Winifred Muriel Gladys Harding.

Address—Care of William Chard, Esq., Superintendent of Post Offices, Lahore.

(b) *Next-of-kin*—
Mother—Mrs. Leeds.
Address—Endcliff, Bayshill, Cheltenham.

P. J. MAITLAND, *Major-General,*
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 8th March, 1897.

No. 99.—In exercise of the powers conferred by section 135 of the Indian Railways Act, IX of 1890, the Governor General in Council is pleased :—

(*a*) under clause (1) of that section, to declare that the East Indian Railway Company shall be liable to pay, in aid of the funds of the Arrah Municipality, a water-rate under the provision of the Bengal Municipal Act, III (B. C.) of 1894, in respect of the lands and buildings occupied by the Company within the limits of the Arrah Municipality; and

(*b*) under clause (2) of that section to appoint the Commissioner of the Patna Division to determine the sum which, having regard to all the circumstances of the case, may appear to him to be a fair and reasonable sum for the said Company to pay in lieu of the said water-rate.

The liability imposed by this notification shall be deemed to arise upon the first occasion of the supply of water by the said Municipality to the said Company, but not before.

No. 101.—In exercise of the powers conferred by section 135 of the Indian Railways Act (IX of 1890), the Governor General in Council is pleased, under clause (*1*) of that section, to declare that the East Indian Railway Company shall be liable to pay, in aid of the funds of the Howrah Municipality, a water-rate under the provisions of the Bengal Municipal Act (III B.C. of 1884) in respect of the houses, buildings and lands occupied by the Company within the limits of the said Municipality.

The liability imposed by this Notification shall be deemed to arise upon the first occasion of the supply of water by the said Municipality to the said Railway Company, but not before.

No. 102.—The Governor General in Council is pleased to order the following promotions of Executive and Assistant Engineers attached to the several Local Administrations, with effect from the dates specified :—

NAMES.	From	To	Nature of promotion.	With effect from
				1896.
Bell, E. W.	Assistant Engineer, 3rd grade.	Assistant Engineer, 2nd grade.	Permanent	1st September.
Hpo Thine	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Ditto	4th September.
Griffin, J. V.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Ditto	21st September.
Collins, F. R.	Assistant Engineer, 3rd grade.	Assistant Engineer, 2nd grade.	Ditto	1st October.
Fox, H. H.	Executive Engineer, 2nd grade.	Executive Engineer, 1st grade.	Ditto	12th October.
Rose, A. E.	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Ditto	12th October.
Sathaye, D. S.	Assistant Engineer, 1st grade, and Executive Engineer, 3rd grade, temporary.	Executive Engineer, 3rd grade.	Ditto	12th October.
Davie, W. G.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Ditto	12th October.
Knight, W. E.	Assistant Engineer, 1st grade.	Executive Engineer, 3rd grade.	Temporary	4th November.
Lugard, E. A,	Assistant Engineer, 1st grade.	Executive Engineer, 3rd grade.	Ditto	5th November.

The 9th March, 1897.

No. 104.—The services of Mr. W. B. Gray, Government Examiner of Accounts, Assam-Bengal Railway, are lent to the Assam-Bengal Railway Company.

No. 105.—Mr. F. G. Heaven, Examiner of Accounts, attached to the Office of the Government Examiner of Accounts, East Indian Railway, is appointed Government Examiner of Accounts, Assam-Bengal Railway.

The 10th March, 1897.

No. 106.—Mr. W. T. Jolly, Supervisor, 1st grade, Assam, is appointed, on probation, to the Provincial Engineer Service of the Public Works Department, Bengal, as an Assistant Engineer, 3rd grade, sub. *pro tem.*

No. 107.—Mr. W. Slane, Deputy Examiner of Accounts, is, on return from furlough, posted to the Office of the Examiner of Public Works Accounts, Bengal.

No. 108.—Mr. J. T. Rollo, Executive Engineer, 1st grade, Burma, is appointed to officiate as a Superintending Engineer, 3rd class, with effect from the 23rd February, 1897, and until further orders.

No. 109.—Mr. W. J. Wilson, Executive Engineer, 1st grade, North-Western Provinces and Oudh, is permitted to retire from the service under Article 712 (*c*) of the Civil Service Regulations, with effect from the forenoon of the 10th February, 1897.

The 12th March, 1897.

No. 111.—The Governor General in Council is pleased, under section 16 (1) of the Indian Railways Act, IX of 1890, to sanction the use of locomotive engines and of rolling stock to be drawn or propelled thereby, on the Ledo and Tikak Margherita Colliery Branch of the Assam Railways and Trading Company, Limited.

The 8th March, 1897.

No. 100.—The following is published for general information:—

No. 78 I.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT.—CIVIL WORKS—IRRIGATION.

Calcutta, the 3rd March 1897.

Review of the Revenue Report of Irrigation Works in the North-Western Provinces for the year 1895-96.

Read—

Letter No. 4584 I, dated the 5th December 1896, from the Government of the North-Western Provinces, forwarding the Revenue Report of Irrigation Works in the North-Western Provinces for 1895-96, and the Resolution of that Government reviewing the Report.

OBSERVATIONS.—The Capital outlay on Irrigation Works in the North-Western Provinces during and up to the end of 1895-96 is shown in the following statement:—

	Number of Works	During the year 1895-96.							Total direct and indirect to end of 1895-96.
		Works.	Establishment.	Tools and Plant.	Suspense Account.	Total direct charges.	Indirect charges.	Total direct and indirect charges.	
	1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR WORKS.									
Protective Works (Account head 35) . . .	1	7,742	1,470	96	—1,974	7,334	232	7,566	42,36,154
Irrigation Works not charged against Revenue (Account head 49).	5	8,38,989	2,26,216	14,717	1,77,256	12,57,178	36,196	12,93,374	7,78,14,403
MINOR WORKS.									
Works for which Capital and Revenue Accounts are kept (Account head 43)									
Works in operation . .	4	8,118	1,759	...	1,850	11,727	1,454	13,181	26,39,129
Surveys	2	196	...	...	...	196	...	196	2,25,466
TOTAL MINOR WORKS .	6	8,314	1,759	...	1,850	11,923	1,454	13,377	28,64,595
GRAND TOTAL .	12	8,55,045	2,29,445	14,813	1,77,132	12,76,435	37,882	13,14,317	8,49,15,152

2. The total Capital expenditure during the year is Rs. 5,80,079 more than during the previous year.

On the Betwa Canal, a Capital outlay of Rs. 7,566 was incurred chiefly on pitching the slopes of the main canal.

On the Ganges Canal a Capital outlay of Rs. 3,76,845 was incurred chiefly on extending the Hardwar Dam; constructing the Motichur spur in the Ganges River: providing additional gates in the Myapur regulator; completing the Protective Works below the Pathri and Ranipur superpassages; constructing a new fall in the Jani escape; and on a number of new drainage works.

On the Lower Ganges Canal, including the Fatehpur Branch, there was a Capital outlay during the year of Rs. 6,22,783. The permanent river training works at Narora were practically completed, twenty-four miles of new drains were opened and others were put in hand. Work was commenced on the extension of the Ghatampur distributary, and good progress was made on the alignments of the Fatehpur Branch and its distributary channels; on the earthwork of the main channel, and on the construction of the more important masonry works.

On the Agra Canal, a Capital outlay of Rs. 1,11,718 was incurred chiefly on a number of important drainage works.

On the Eastern Jumna Canal, a Capital outlay of Rs. 1,82,028 was incurred chiefly on the completion of the retaining weir below the Naogaon Dam and on the extension of the Dam itself.

On Minor Works in operation there was a Capital outlay of Rs. 8,919 on the Dun Canal, of Rs. 2,629 on the Rohilkhand Canals and of Rs. 1,633 on the Bijnor Canals. There was also an expenditure of Rs. 196 on surveys for the Ken Canal.

3. The following table shows for Major Works the mileage of main canal and distributary sanctioned and in operation at the close of the year:—

	Sanctioned.		Completed.	
	Miles of canals.	Miles of distributaries.	Miles of canals.	Miles of distributaries.
Major Works.				
Protective Works—				
Betwa Canal	168	379	168	357
Works of which the Capital outlay is not charged against Revenue—				
Ganges Canal	440	3,000	440	2,614
Lower Ganges Canal, including Fetehpur Branch.	664	2,773	557	2,185
Agra Canal	109	600	109	574
Eastern Jumna Canal . . .	129	646	129	646
Total Major Works, 1895-96 .	1,510	7,398	1,403	6,376
Figures for 1894-95 .	1,510	7,380	1,403	6,320

There was an increase of 56 miles of distributary as compared with the previous year.

Of this, 38 miles was on the Ganges Canal and 13 miles on the Lower Ganges Canal.

4. The financial results of the year under review are shown in the following table :—

CANALS.	Total direct and indirect Capital outlay to end of year.	GROSS REVENUE COLLECTED.			WORKING EXPENSES.			Net. Revenue.	Percentage of net Revenue on Capital outlay.
		Direct Revenue Receipts.*	Share of Land Revenue.	TOTAL.	Direct.	Indirect.	TOTAL.		
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MAJOR WORKS.									
Protective Works—									
Betwa Canal	42,36,154	25,861	...	25,861	87,449	7,624	95,073	—69,212	...
Irrigation Works not charged against Revenue—									
Ganges Canal	2,96,32,128	15,91,959	7,15,593	23,07,552	8,55,442	63,296	9,18,738	13,88,814	4·7
Lower Ganges Canal	3,44,94,868	9,46,207	2,09,586	11,55,893	7,11,721	56,731	7, 8,452	3,87,441	1·1
Agra Canal	94,63,063	4,59,723	...	4,59,723	1,80,984	14,556	1,95,540	2,64,183	2·8
Eastern Jumna Canal	37,39,306	6,74,279	2,49,803	9,24,082	2,59,868	20,502	2,80,370	6,43,712	17·2
TOTAL OF MAJOR WORKS, 1895-96	8,15,65,459	36,98,129	11,74,982	48,73,111	20,95,464	1,62,709	22,58,173	26,14,938	3·2
TOTAL FOR 1894-95	8,06,86,281	56,82,446	11,74,982	68,57,428	24,59 487	1,80,974	26,40,461	42,16,967	5·2
MINOR WORKS.									
Works of which Capital and Revenue Accounts are kept—									
In operation—									
Dun Canals	6,86,851	60,502	24,980	85,482	41,597	2,970	44,567	40,915	5·9
Rohilkhand Canals	17,31,641	59,382	50,070	1,09,452	87,115	8,562	95,677	13,775	0·8
Bijnor Canals	1,38,239	14,148	8,172	22,320	10,045	1,015	11,060	11,260	8·1
Bundelkhand Irrigation Works. — Banda Lakes	82,398	1,670	1,299	2,969	3,126	167	3,293	—324	...
Bundelkhand Irrigation Works. — Hamirpur Lakes		1,481	1,763	3,244	3,628	305	3,933	—689	
TOTAL OF MINOR WORKS, 1895-96	26,39,129	1,37,183	86,284	2,23,467	1,45,511	13,019	1,58,530	64,937	2·5
TOTAL FOR 1894-95	26,25,048	1,50,481	86,284	2,36,765	1,59,269	13,290	1,72,559	64,206	2·4
GRAND TOTAL, 1895-96	8,42,04,588	38,35,312	12,61,266	50,96,578	22,40,975	1,75,728	24,16,703	26,79,875	3·2
GRAND TOTAL, 1894-95	8,33,12,229	58,32,927	12,61,266	70,94,193	26,18,756	1,94,264	28,13,020	42,81,173	5·1

* Refunds deducted from Direct Revenue.

5. The gross revenue derived from the Major Works was less by Rs 19,84,317 than in the previous year, the working expenses were less by Rs. 3,82,288, so that the net revenue is less by Rs. 16,02,029. The falling off in revenue is due to the abnormal and well distributed rainfall during the cold weather of 1894-95, which as observed in para. 9 of the Review of the Revenue Report for that year practically did away with all necessity for artificial irrigation in the rabi harvest, the collections for which were made in the year under review.

The net revenue derived from the Major Works is equivalent to a return of 3·2 per cent. on the Capital outlay as compared with 5·2 per cent. during the previous year.

The interest charges for the year calculated at 4 per cent. on direct Capital outlay at the commencement of the year and at 2 per cent. on the direct Capital outlay during the year amounted on the Major Works in operation to Rs. 30,37,966, or Rs 4,23,028 in excess of the net revenue. On the Ganges and Eastern Jumna Canals the surplus revenue after paying the interest on direct Capital outlay was Rs. 2,80,005 and Rs. 5,06,350, respectively, while on the Lower Ganges, Agra and Betwa Canals the interest charges were in excess of the net revenue realized.

The surplus of accumulated net revenue over interest charges to the end of the year amounted to Rs. 1,34,73,168, the details of which are given below:—

Account head.	Canal.	Total.		Balance of	
		Net Revenue.	Interest charges.	Net Revenue.	Interest charges.
		Rs.	Rs.	Rs.	Rs.
35	Betwa	—4,07,775	19,95,849	...	24,03,624
49	Ganges	4,11,67,219	3,83,59,695	28,07,524	...
	Lower Ganges	2,01,54,727	2,42,17,566	...	40,62,839
	Agra	50,15,085	75,92,545	...	25,77,460
	Eastern Jumna	2,19,50,256	46,44,313	1,73,05,943	...
	Total 49	8,82,87,287	7,48,14,119	1,34,73,168	...
	Total, 1895-96	8,78,79,512	7,68,09,968	1,10,69,544	...
	Total, 1894-95	8,52,64,574	7,37,72,002	1,14,92,572	...
	Total, 1893-94	8,10,47,607	7,07,64,557	1,02,83,050	...
	Total, 1892-93	7,67,52,452	6,77,80,416	89,72,036	...

6. The net revenue derived from the Minor Works was Rs. 731 greater than in the previous year and represented a return of 2·5 per cent. on the Capital outlay as against 2·4 per cent. during the previous year.

7. The following table gives the results of the existing Provincial contract for the four years during which it has been in force:—

	1892-93.	1893-94.	1894-95.	1895-96.
	Rs.	Rs.	Rs.	Rs.
Revenue—				
Productive Works, Gross direct revenue.	55,99,355	57,71,147	56,23,502	36,72,268
Minor Works	1,86,634	1,74,368	1,50,481	1,37,183
Total	57,85,989	59,45,515	57,73,983	38,09,451
Expenditure, Provincial—				
Productive Works, Working Expenses	24,29,258	24,38,835	23,69,675	20,08,015
Minor Works: Capital Account	49,025	37,964	18,344	11,923
Minor Works: Working Expenses	1,61,970	1,44,210	1,59,269	1,45,511
Minor Works: Neither Capital nor Revenue	96,067	70,393	90,809	57,369
Total	27,36,320	26,91,402	26,38,097	22,22,818
Net Revenue	30,49,669	32,54,113	31,35,886	15,86,633
Interest charges payable to Government of India	29,00,916	29,17,772	29,42,706	20,81,260
Surplus	1,48,753	3,36,341	1,93,180	—13,94,627

Under this contract the Provincial Government retains the direct Revenue from Major Productive Works and from Minor Irrigation Works, and pays interest to the Imperial Government on the total Capital outlay from all sources on works of the former class, and also on the Capital outlay from Imperial funds on Minor Works and Navigation incurred up to 1877-78.

The result of the wet winter season of 1894-95, *as far as canals are concerned*, was a loss of nearly 14 lakhs of rupees to the Provincial revenues, although the expenditure was less by Rs. 4,66,000 than the average of the previous three years. The share of enhanced land revenue due to canals which amounted to Rs. 12,61,266 is not entered in the above statement.

8. The statement in para. 4 gives the actual collections for the year, and in the following table details of the assessed revenue are given, and the total for each canal is compared with the area irrigated :—

Canals.	Area irrigated.		Assessments, 1895-96.				Assessments, 1894-95.	Rate per acre irrigated.	
	1895-96.	1894-95.	Occupier's rates.	Owner's rates.	Share of land revenue.	Gross assessed revenue, excluding miscellaneous.		1895-96.	1894-95.
1	2	3	4	5	6	7	8	9	10
	Acres.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Betwa	35,292	8,041	90,577	...	...	90,577	26,691	2 6	3·3
Ganges	759,297	351,637	25,35,377	87,829	7,15,593	33,38,799	22,59 762	4·4	6 4
Lower Ganges . . .	666,8 0	231,143	18,15,047	1,71,743	2,09,586	21,96,376	9,60,810	3·3	4·1
Agra	184,502	139,166	5,42,400	98,084	...	6,40,484	4,85,970	3 5	3·5
Eastern Jumna . . .	222,476	125,260	9,05,197	6,874	2,49,803	11,61,874	9,18,083	5·2	7·3
Dun	16,027	9,470	46,370	3 422	24 980	74,772	59,617	4 7	6·2
Rohilkhand . . .	108,789	59,276	89,553	9,667	50,070	1,49,290	1,14 769	1·4	1·9
Bijnor	12,809	4,610	15,396	2,684	8,172	26,252	19,270	2·0	4·2
Bundelkhand Irrigation Works—									
Jhansi Lakes . .	1,942	562	3,250	...	1,299	4,549	4,617	2·5	5·3
Hamirpur Lakes .	2,007	296	3,463	...	1,763	5 226			
TOTAL .	2,010,021	929,461	60,46,630	3,80,303	12,61,266	76,88,199	48,49,589	3 8	5 2

9. The area irrigated was 2,010,021 acres, being 1,080,560 acres more than during 1894-95 during which year, however, the area under rabi crop was the lowest recorded for the past thirty years. The rabi season was exceptionally dry—in marked contrast to the rabi season of 1894-95. The area irrigated under rabi was 1,293,265 acres and under kharif 716,756 acres as compared with 151,548 acres and 777,913 acres, respectively, during the previous year.

The kharif area of 1894-95 is the maximum on record. The rabi maximum is 1,471,927 acres, which was attained in 1883-84.

The total assessments per acre irrigated averaged Rs. 3·8 against Rs. 5·2 in 1894-95. The average rate for 1894-95 was high, owing to the low proportion of the rabi to the kharif area.

The occupiers' rate averaged Rs. 3 08 per acre.

10. The areas irrigated under the principal crops were as follows :—

Crops.	1895-96.	1894-95.
	Acres.	Acres.
Sugarcane	214,529	218,006
Rice	150,106	126,826
Indigo	223,441	308,832
Cotton	45,550	50,378
Wheat	728,163	83,973
Barley	74,091	6,385
Gram	79,625	18,689
Poppy	20,864	5,812

The large increase under rabi crops is due to the deficient rainfall of the rabi of 1895-96, while the damp injured both the indigo seed and cane cuttings, to which cause and also to the low prices obtained for the previous indigo crop is attributed the decrease under these crops. The rise in price paid to the cultivator for crude opium from Rs. 5 to Rs. 6 per seer is said to be the chief cause of the increase under poppy.

The value of the irrigated crops is estimated at 641 lakhs of rupees which is equivalent to an average of Rs. 31·8 per acre.

11. The balance of demands unrealized was Rs. 1,87,370 at the beginning, and Rs. 1,90,902 at the end of the year, or 4·9 per cent. of the demand. No explanation has been given of this high percentage which is much in excess of that of previous years.

12. The following statement gives details of the working expenses of the year and the totals compared with those of the previous year :—

Canals.	1895-96.					1894-95.
	Works.	Establishment.	Tools and Plant.	Indirect charges.	Total.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Major Works.						
Protective Irrigation Works—						
Betwa Canal	32,137	54,456	856	7,624	95,073	97,889
Irrigation Works not charged against Revenue—						
Ganges Canal	3,83,398	4,57,889	14,155	63,296	9,18,738	10,97,670
Lower Ganges Canal	2,97,005	4,10,901	3,215	56,731	7,68,452	8,43,209
Agra Canal	75,518	1,05,870	—404	14,556	1,95,540	2,67,282
Eastern Jumna Canal	1,07,598	1,47,779	4,491	20,502	2,80,370	3,34,411
Total	8,96,256	11,76,895	22,313	1,62,709	22,58,173	26,40,461
Per acre irrigated	...	...	...	...	1·21	3·08
Minor Works.						
Works for which Capital and Revenue Accounts are kept—						
Dun Canals	19,960	21,409	228	2,970	44,567	52,042
Rohilkhand Canals	25,068	61,411	636	8,562	95,677	1,01,062
Bijnor Canals	2,487	7,556	2	1,015	11,060	10,299
Bundelkhand Irrigation Works—						
Jhansi Lakes	1,930	1,196	...	167	3,293	4,144
Hamirpur Lakes	1,147	2,181	..	305	3,933	5,012
GRAND TOTAL	9,47,148	12,70,648	23,179	1,75,728	24,16,703	28,13,020
Per acre irrigated	...	...	...	...	1·20	3·02

The expenditure on extensions and improvements amounted to Rs. 1,20,519 or Rs. 59,763 less than in the previous year.

The expenditure on repairs was Rs. 7,89,880 or Rs. 1,56,036 less than in 1894-95.

The decrease in expenditure on extensions and improvements and repairs is attributed to the issue of stringent orders restricting expenditure to absolutely necessary repairs and postponing all proposed works of improvement.

The working expenses amounted to Rs. 1·21 per acre irrigated on Major Works and Rs. 1·20 per acre irrigated on Minor Works as compared with Rs. 3·08 and Rs. 3·02, respectively, during the previous year. The charges per acre vary to a great extent inversely with the area irrigated.

13. The details of the establishment charges shown in the statement in para. 12 are as follows :—

	Revenue management	Maintenance.	TOTAL.	Percentage.
	Rs.	Rs.	Rs.	
Direction	1,54,538	43,568	1,98,106	15·59
Executive	4,73,492	2,24,832	6,98,324	54·95
Revenue (Irrigation Branch) . .	2,47,178	...	2,47,178	19·46
Revenue—payments by Civil Officers, including fees.	97,819	...	97,819	7·70
Navigation	10,419	...	10,419	0·83
Medical	...	5,128	5,128	0·40
Plantation	...	13,674	13,674	1·07
GRAND TOTAL .	9,83,446	2,87,202	12,70,648	100·00

14. The total working expenses amounted to 47·4 per cent. of the gross revenue realized and the cost of revenue management was 40·7 per cent. of the working expenses or 19·2 per cent. of the gross revenue.

15. The length of navigable channels open at the end of the year was 535 miles as before.

The ton-mileage was 8⅔ millions, the estimated value of the cargoes was 34¼ lakhs of rupees and that of rafts 3¼ lakhs.

The number of passengers carried was 552 on the Agra Canal only.

16. The Navigation receipts and charges were as follows :—

CANAL.	RECEIPTS.		CHARGES.	
	1894-95	1895-96.	1894-95.	1895-96.
	Rs.	Rs.	Rs.	Rs.
Upper and Lower Ganges . . .	12,851	11,930	12,119	12,071
Agra	7,084	5,654	10,575	6,792
TOTAL .	19,935	17,584	22,694	18,863

The net revenue from Navigation operations was a loss of Rs. 141 on the Upper and Lower Ganges Canals and of Rs. 1,138 on the Agra Canal, resulting in a deficit on Navigation operations of Rs. 1,279 during the year. The decrease in revenue is attributed to the abolition of tolls on Government boats employed on Government work.

17. The revenue realized on account of water power was Rs. 81,653.

18. The following table gives details of supply utilized and escaped on the four principal canals :—

Canal.	Number of irrigating days.	Mean discharge at head, cubic feet per second.	Discharge utilized, cubic feet per second.	Percentages.	
				Discharge utilized	Discharge escaped.
Ganges	288	4,549*	4,019	88·3	11·7
Lower Ganges . . .	288	4,669	3,386	72·5	27·5
Agra	271	1,300	1,081	83·1	16·9
Eastern Jumna . . .	309	1,209	1,069	88·4	11·6

* Exclusive of the volume passed on to the Lower Ganges Canal.

Owing to the greater demand for canal water the percentage of discharge utilized is greater on all canals than during the previous year.

19. The following figures relate to the water duty obtained and the assessments per cubic foot of discharge :—

Canal.	Area irrigated per cubic foot		Total assessment per cubic foot of discharge utilized.	Occupiers' rate per acre	Total assessment per acre.
	Of discharge at head.	Of discharge utilized.			
	Acres.	Acres.	Rs.	Rs.	Rs.
Ganges . . .	167	189	831	3·34	4·40
Lower Ganges . . .	143	197	649	2·72	3·29
Agra	142	171	592	2·94	3·47
Eastern Jumna . . .	184	208	1,087	4·07	5·22

20. The following particulars relate to distributaries :—

Canal.	Average.		
	Area irrigated per mile of distributary.	Number of outlets per mile.	Area irrigated per outlet.
	Acres.		Acres.
Ganges	285	6·6	43
Lower Ganges	303	5·3	57
Agra	318	6·9	46
Eastern Jumna	336	5·7	59

21. The usual measurements of the level of water in wells were made during the year.

Following the incidence of the rainfall, there was a rise of spring level in the northern and a fall in the central and southern portions of the Doab commanded by the Upper and Lower Ganges Canals.

22. The outlay on drainage works charged against Capital amounted to Rs. 2,01,500, and 120 miles of drainage channels were excavated during the year.

The charges for extensions and improvements and repairs and maintenance of drainage channels connected with works for which Capital and Revenue Accounts are kept was Rs. 73,418. The expenditure on Agricultural (chiefly drainage) works was Rs. 46,374.

It is stated that the drainage channels acted efficiently, and that the heavy local bursts of rainfall which were a marked feature in June, July and August were quickly carried off and resulted in comparatively little damage to crops.

23. The following figures relate to the Tarai and Bhabar Canals on which the water revenue credited to the canals is an arbitrary portion of the land revenue, no separate water-rate being assessed :—

Canals.	Irrigated area.	Revenue Receipts.				Revenue Expenditure.				
		Water-rate.	Plantations	Water-power.	Total	Original works.	Repairs.	Establishment.	Tools and Plant.	Total.
	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tarai	3,633	20,542	...	...	20,542	...	...	...	...	17,429*
Bhabar	48,089	1,31,100	...	33,245	1,64,345	4,446	61,063	13,201	1,508	80,218

* Details not given in the Revenue Report.

24. The Revenue Report was received by the Government of India on the 7th December 1896 and is accompanied by the usual maps and diagrams.

The Governor General in Council notices with satisfaction that the Lieutenant Governor and Chief Commissioner desires to thank the Chief Engineer and the officers of the North-Western Provinces Irrigation Branch for their management of the canals during the year.

ORDER.—Ordered, that copies of this Review and of the Report be forwarded to the Revenue and Agricultural Department for information.

Ordered, also, that copies of this Review be forwarded to the Government of the North-Western Provinces for information, and that copies of the Review be forwarded to the Local Governments and Administrations in the Public Works Department, noted on the margin, for information.

The Governments of Madras, Bombay, Bengal, and the Punjab
The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg.
The Residents at Hyderabad and Mysore
The Agents to the Governor General in Central India, Rajputana, and Baluchistan.

Ordered further, that this Review be published in the *Gazette of India*, and that copies of this Review and of the Report be forwarded to Her Majesty's Secretary of State for India.

The 12th March, 1897.

No. 110.—The following is published for general information :—

No. 234 R. T.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT—RAILWAY TRAFFIC.

Calcutta, the 11th March 1897.

General Rules of 1895 for working railways open for traffic.

READ —

Section 47 of the Indian Railways Act, 1890.

Government of India, Public Works Department, notification No. 118, dated the 21st March 1895, publishing—in the *Gazette of India* of the 23rd March 1895—the Government of India circular No. 6 Railway, dated the 12th March 1895, and the General Rules, there-

with promulgated, for all open lines of railway in British India administered by the Government.

Government of India, Public Works Department, notification No. 257, dated the 28th May 1896, publishing—in the *Gazette of India* of the 30th May 1896—the Government of India circular No. 3 Railway, dated the 22nd May 1896, and the amended rules therewith promulgated.

Government of India, Public Works Department, notification No. 55, dated the 5th February 1897, publishing—in the *Gazette of India* of the 6th February 1897—the Government of India circular No. 3 Railway, dated the 3rd February 1897, and the addenda and corrigenda to the rules therewith promulgated.

Letter from the Chief Commissioner of Assam, No. 577, dated the 9th February 1897, forwarding letter from the Agent and General Manager of the Assam Railways and Trading Company, Limited, No. 3344 G., dated the 17th November 1896.

OBSERVATIONS.—The Agent and General Manager of the Assam Railways and Trading Company, Limited, has applied that the General Rules for working open lines of railway, which were published under the Government of India, Public Works Department, notification No. 118, dated the 21st March 1895 (*vide* the *Gazette of India* of the 23rd March 1895), as modified by the Government of India circulars Nos. 3 Railway, dated the 22nd May 1896, and 3 Railway, dated the 3rd February 1897, which were published under Public Works Department notifications Nos. 257, dated the 28th May 1896, and 55, dated the 5th February 1897 (*vide* the *Gazette of India* of the 30th May 1896 and 6th February 1897), may be made applicable to the Ledo and Tikak Margherita Colliery branch of the Assam Railways and Trading Company, Limited.

RESOLUTION.—The Governor General in Council is pleased to sanction the application of the General Rules for working open lines of railway which may, for the time being, be in force on the Dibru Sadiya railway to the Ledo and Tikak Margherita Colliery branch of the Assam Railways and Trading Company, Limited, from the date of opening for the public carriage of passengers, animals or goods.

ORDER.—Ordered that this resolution be published under a notification in Part I of the *Gazette of India* as required by section 47, sub-section (3), of the Indian Railways Act, 1890; also that the General Rules cited in the foregoing observations—which have already been published in the *Gazette of India*—be kept at railway stations as directed by sub-section (6) of the same section.

Ordered, also, that this resolution be communicated to the Chief Commissioner of Assam, for information and guidance.

The 9th March, 1897.

TELEGRAPH.

No. 103.—The Governor General in Council is pleased to order the following officiating and temporary promotions in the Superior Establishment of the Indian Telegraph Department, with effect from the 6th March, 1897, and until further orders:—

NAME.	From	To
Mr. W. F. Melhuish . . .	Director, class III . . .	Deputy Director General, class II, officiating.
Mr. J. J. Allen	Chief Superintendent, class IV .	Director, class III, temporary.
Mr. H. E. Chappel . . .	Assistant Superintendent, class VI, 1st grade.	Superintendent, class V, 2nd grade, temporary.

W. S. S. BISSET, *Colonel, R.E.*,

Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 13, 1897.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 8th October, 1896.

From the 14th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 7th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

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Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS.

Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

INVENTIONS and DESIGNS.

Calcutta, the 12th March, 1897.

NOTIFICATIONS.

No. 858 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 6th March 1897:—

No. 82 of 1897.—Herbert Hoyle, silk dresser, of 9, Temperance street, Commercial road, Halifax, in the county of York, and Edwin Scarborough, coal merchant, of Crossley street, Halifax, aforesaid, for improvements in machinery for combing and dressing silk and other fibres.

No. 83 of 1897.—Albert Legg, secretary, of Allendale, in the county of Bergen, and state of New Jersey, and Charles Ward Weston, president, of 454, West 144th street, in the city of New York, county and state of New York, for improvements in sewing machines.

No. 84 of 1897.—Messrs. Ferd, Petersen & Co., chemical manufacturers, of Schweizerhalle near Bâle, Switzerland, for the manufacture of substantive cotton dye stuffs from benzidine sulpho-acids.

No. 85 of 1897.—Dr. B. Das & Co., patent medicine sellers, of 86, Aheeretola street, Calcutta, for an improved form of kerosine lamp with mica chimney.

No. 86 of 1897.—Daniel Hall and James Henry Kay, tin plate workers, both of Ashton-under-Lyne, in the county of Lancaster, for improved means for humidifying air.

No. 87 of 1897.—Amariah Lake, merchant, of Pleasantville, in the county of Atlantic, and state of New Jersey, United States of America, for an illusory apparatus.

No. 859 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director of the department of land records and agriculture, North-Western Provinces and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 16 of 1896.—Edward Nicoll Dickerson, of the city, county and state of New York, and Julius John Suckert, of Ridgewood, Bergen county, in the state of New Jersey, United States of America, for an improved process of an apparatus for producing and liquefying acetylene gas. (Specification filed 26th February 1897.)

No. 54 of 1896.—Taylor Burrows, engineer, of 88, Upper Kennington lane, London, and Dick Edwards Radclyffe, gentleman, of 56, Gloucester crescent, Regent's park, London, for a machine for breaking or decorticating and scutching fibrous plants, stems, or straws, such as ramie, hemp, and the like, throughout the length thereof at one operation. (Specification filed 26th February 1897.)

No. 250 of 1896.—Frederick Henry Addis, district railway locomotive superintendent, Mhow, Central India, for a new or improved apparatus for cooling air adapted to both rooms and vehicles, and applicable to refrigerators and the like. (Specification filed 27th February 1897.)

No. 263 of 1896.—Edwin Arthur Powell, engineer, of corner of Collins and William streets, Melbourne, in the colony of Victoria, for an improved blind-roller, and apparatus for forming same. (Specification filed 26th February 1897.)

No. 268 of 1896.—John James Marsland, an assistant in the firm of Messrs. Richardson and Cruddas, engineers, Bombay, for a new or improved apparatus for discharging night-soil and the like into sewers. (Specification filed 3rd March 1897.)

No. 274 of 1896.—Herman Frasch, manufacturer, of Euclid avenue, corner Kennard street, in the city of Cleveland, in the county of Cuyahoga, and state of Ohio, United States of America, for improvements in mining gold and similar metals. (Specification filed 26th February 1897.)

No. 275 of 1896.—Galileo Ferraris, professor of electrical technology, at the Industrial Museum, of 46 Via Venti Settembre, Turin, and Riccardo Arno, electrical engineer, of 24 Via Sant'Anselmo, Turin, for improvements in and relating to the distribution of alternating currents. (Specification filed 26th February 1897.)

No. 373 of 1896.—William James Orsman, analytical chemist, of Gathurst, in the county of Lancaster, for improvements in the manufacture of explosives, applicable for use in coal or other fiery mines. (Specification filed 26th February 1897.)

No. 406 of 1896.—Fredrik Ljungström, mechanician, of 37, Kommendorsgatan, Stockholm, for improvements in evaporating or heating apparatus. (Specification filed 27th February 1897.)

No. 423 of 1896.—Frederic Fowler Farlow, engineer, Bombay, for a self-acting tank low-water alarm. (Specification filed 5th February 1897.)

No. 432 of 1896.—Henri Edouard Cozzineau, wholesale clothier, of 81, rue Gambetta, Lille, in the Republic of France, for improvements in apparatus for printing or impressing designs, patterns or outlines, for garments, on fabrics or other materials, or for analogous purposes. (Specification filed 27th February 1897.)

No. 456 of 1896.—Bernhard Baron, manufacturer, of 51, St. Mary Axe, London, for improvements in cigarettes, and in method of and apparatus for manufacturing the same. (Specification filed 26th February 1897.)

No. 860 P.—THE undermentioned designs have been registered, under the provisions of the Inventions and Designs Act, 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. These and other designs are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West), Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying :—

No. 4D of 1897.—Joseph Henry Johnson, mechanical engineer, Aligarh, North-Western Provinces, for pepper castors.

No. 5D of 1897.—Isaac Benjamin, artist and proprietor of the Bombay Art Furnishing Establishment, Gowalia Tank road, Bombay, for a square-tapered leg partly ornamented with angular reeded mouldings, to be used as such in any article of furniture.

No. 6D of 1897.—Messrs. Parry and Company, merchants, Madras, for a floral border and heading to be printed on cotton or silk goods in various colours.

No. 861 P.—THE fees prescribed in Schedule 4 of Act V of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each :—

No. 152 of 1888.—Ernest Hulburd, merchant, of Rouen, in the Republic of France, for improvements in and relating to metallic packing. (From 6th March 1897 to 6th March 1898.)

No. 39 of 1889.—James Gresham, of the firm of Gresham and Craven, engineers and machinists, of Craven iron works, Salford, in the county of Lancaster, for improvements in apparatus for applying sand or other substances to prevent the slipping of the driving wheels of locomotives. (From 20th March 1897 to 20th March 1898.)

No. 318 of 1889.—Leopold Cassella and Company, manufacturing chemists, of Frankfort-on-Main, Germany, for the production of new red colouring matters. (From 16th April 1897 to 16th April 1898.)

No. 248 of 1890.—John Donnelly, engineer, of the Metropolitan works, Dockley road, Bermondsey, in the county of Surrey, for improvements in the manufacture of axle boxes. (From 14th March 1897 to 14th March 1898.)

No. 73 of 1892.—Edward Lennon Cantwell, civil engineer and patent agent, 5, Old Post Office street, Calcutta, for an improved huller for rice, coffee and grain, and for scouring and cleaning rice, wheat, and every description of grain. (From 1st March 1897 to 1st March 1898.)

No. 152 of 1892.—Henry Thompson, engineer, of Ipswich, in the county of Suffolk, for improvements in the method of and apparatus for drying tea leaf and the like. (From 10th March 1897 to 10th March 1898.)

No. 326 of 1892.—Charles Hodgson, engineer, of Canterbury road, Kilburn, in the county of Middlesex, for improvements in apparatus for working railway points and signals. (From 14th April 1897 to 14th April 1898.)

No. 14 of 1893.—Samuel Edward Haskin, manufacturer, Avoca, Stenben county, state of New York, United States of America, for an improved process and apparatus for vulcanizing wood. (From 1st August 1897 to 1st August 1898.)

No. 862 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act (V of 1888), the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India and of authorizing others so to do has ceased :—

No. 3 of 1892.—Arthur Elphinstone Cummins' invention for a new or improved method of baling cotton without using the ordinary hoops or lashing. (Specification filed 2nd December 1892.)

No. 125 of 1892.—William Carew's invention for an improved combined machine for capping, uncapping, loading, and crimping any two sizes of B. L. cartridges, *viz.*, 12 and 24—12 and 16—16 and 24. (Specification filed 1st December 1892.)

No. 239 of 1892.—James Macay Taylor's invention for a water-lift, known as the "blame water-lift." (Specification filed 5th December 1892.)

No. 264 of 1892.—Clarence Canning Hearsey's invention for an improved method of sustaining the combustion of charcoal and other materials used in the smoking of hookahs with chillums. (Specification filed 30th November 1892.)

Fee in respect of the continuance of an exclusive privilege—

(4) (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of ₹50 for each of the said inventions.

NOTICES.

All communications relating to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The office of the Secretary under the Act is open for the transaction of business from 11 A.M. to 4 P.M. on all days except Sundays and gazetted holidays.

The Government of India are advised that as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash, and applicants are warned that they must be responsible for any delay in cashing cheques.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified; or, if the tenth day is a holiday, till the evening of the office day next following.

A. T. PRINGLE,
Offg. Secy. under the Inventions and Designs Act, 1888.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 28th February, 1897.

PARTICULARS.	3 per cent. of 1896-97.	3½ per cent. Loans							4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent. Portion.	5 per cent. Loan of 1856-57.	GRAND TOTAL.
		Of 1842-43.	Of 1854-55.	Of 1855.	Of 1879.	Of 1880-94.	Of 1894-95.	TOTAL.	Of 1831-32.	Of 1832-33.	Of 1842-43.	Of 1854-55.	Transfer of 1855.	Reduced 4 per cent. Loan of 1879.	TOTAL.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.	TOTAL.			
Balance of 15th February, 1897	1,17,14,300	2,22,70,800	16,87,50,700	3,00,59,400	1,52,53,800	15,92,500	28,500	23,79,82,900	8,427	17,900	4,800	45,900	92,500	12,700	1,82,327	5,000	5,000	68,000	78,000	1,26,000	31,200	25,01,14,727
Add—																						
Amount of transferred to in London	...	...	...	...	...	...																
Amount enfaced at Madras between 16th and 28th February, 1897	...	...	...	1,900	...	...	...	1,900	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay between 16th and 28th February, 1897	4,000	...	3,12,000	18,000	500	...	...	3,37,100	...	...	...	...	...	...	...	...	...	...	...	...	...	3,900
Amount enfaced at Calcutta between 16th and 28th February, 1897		37,100	1,87,900	44,600	2,500	...	...	2,72,100	...	...	...	...	...	...	...	...	...	...	...	...	...	3,47,500
	1,17,18,300	2,22,07,900	16,92,57,600	3,01,24,100	1,52,85,800	15,92,500	28,500	23,85,94,400	8,427	17,900	4,800	45,900	92,500	12,700	1,82,327	5,000	5,000	68,000	78,000	1,26,000	31,200	2,72,100
Deduct—																						25,07,30,227
Amount written off in the London Registers	1,00,000	2,85,100	23,32,400	1,05,500	45,800	2,28,100	...	30,18,000	...	...	...	...	...	...	...	...	...	...	...	...	...	
Balance on 28th February, 1897	1,16,18,300	2,19,22,800	16,69,25,200	3,00,17,500	1,52,41,000	15,73,400	28,500	23,55,76,400	8,427	17,900	4,800	45,900	92,500	12,700	1,82,327	5,000	5,000	68,000	78,000	1,26,000	31,200	24,75,12,227

NOTE.—From 9th June, 1895, to 31st Dec., 1895, enfaced from India, 9,[illegible] lakhs, re-transferred from London 8,335 lakhs.
" 1st Jan., 1896, " 15th Jan., 1896, ditto 33 " ditto 85 "
" 16th " " 31st " " ditto 24 " ditto 45 "
" 1st Feb. " " 15th Feb. " ditto 6 " ditto 39 "
" 16th " " 28th " " ditto 6 " ditto 31 "
9,658 lakhs. 8,535 lakhs.
8,535 "
Balance against India . 1,123 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 5th March, 1897.

W. D. CRUICKSHANK,
Secretary and Treasurer.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 2nd March, 1897.

LIABILITIES.	R	a.	p.			
Capital paid-up				2,00,00,000	0	0
Reserve Fund				76,00,000	0	0
Public Deposits at Head Office	86,82,520	5	5	1,61,15,491	7	10
Public Deposits at Branches	74,32,971	2	5			
Other Deposits at Head Office and Branches				5,48,86,848	5	2
Bank Post Bills, etc.				5,31,440	11	5
Sundries				16,81,119	13	6
RUPEES				10,08,14,900	5	11

ASSETS.	R	a.	p.			
Government Securities				32,18,234	0	0
Other authorised Investments				60,02,039	4	0
Loans on Government and other authorised Securities				2,62,77,921	8	9
Accounts of Credit on Government and other authorised Securities				2,19,02,496	7	2
Bills discounted and purchased				1,23,60,913	3	0
Balances with other Banks				22,10,683	1	10
Bullion				1,80,[illegible]	11	4
Dead Stock				13,29,558	1	10
Stamps				9,831	12	3
Sundries				11,34,731	9	1
				7,45,20,209	11	3
Cash and Currency Notes at Head Office	1,28,00,977	0	8	2,62,94,690	10	8
Cash and Currency Notes at Branches	1,34,93,713	10	0			
RUPEES				10,08,14,900	5	11

By order of the Directors,

BANK OF BENGAL,
Calcutta, the 4th March, 1897.

F. T. LEWIS,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 10 per cent.
Percentage 35·9.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 9th March, 1897.

LIABILITIES	R	a.	p.			
Capital paid-up				2,00,00,000	0	0
Reserve Fund				76,00,000	0	0
Public Deposits at Head Office	89,96,044	9	4	1,83,01,608	0	1
Public Deposits at Branches	93,05,563	6	9			
Other Deposits at Head Office and branches				5,38,79,953	7	0
Bank Post Bills, etc.				5,17,005	12	9
Sundries				17,30,409	5	1
RUPEES				10,20,29,576	8	11

ASSETS.	R	a.	p.			
Government Securities				37,46,041	0	0
Other authorized Investments				60,00,230	4	0
Loans on Government and other authorized Securities				2,81,40,051	15	0
Accounts of Credit on Government and other authorized Securities				2,23,75,373	8	7
Bills discounted and purchased				1,28,36,429	7	4
Balances with other Banks				22,97,162	4	0
Bullion				4,85,[illegible]	11	4
Dead Stock				13,33,381	5	4
Stamps				10,387	6	0
Sundries				11,51,892	4	10
				7,79,55,819	2	5
Cash and Currency Notes at Head Office	1,05,68,611	6	1	2,40,73,757	0	6
Cash and Currency Notes at Branches	1,35,05,146	0	5			
RUPEES				10,20,29,576	8	11

By order of the Directors,

BANK OF BENGAL,
Calcutta, the 11th March, 1897.

F. T. LEWIS,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 10 per cent.
Percentage 32·3.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 5th March, 1897.

No. 31.—Offices reported opened and closed during February, 1897 :—

Name of Office.	Where situated.	Date.	Remarks.
Government Telegraph Offices.			
		1897.	
Adampur	Assam	12th Feb.	Opened.
Azabpur	Eastern Bengal	9th „	Ditto.
Bayana Field Office	North Western Provinces and Oudh	23rd „	Ditto.
Brahmanbaria	Eastern Bengal	9th „	Ditto.
Dhubyan	Central	4th „	Ditto.
Fort Hegyar	Eastern Bengal	2nd „	Closed.
Jeypore (Vizagapatam)	Madras	1st „	Opened.
Kalabagh (Dera Ismail Khan)	Punjab	20th „	Ditto.
Kentonment (Cantonment).	Burma	10th „	Ditto.
Kotri	Sind Baluchistan	1st „	Ditto.
Kupwara	Madras	23rd „	Ditto.
Maravilla	Madras	2nd „	Ditto.
Mongpong	Burma	2nd „	Closed.
Multan (Military Camp).	Punjab	1st „	Opened.
Ditto	Ditto	12th „	Closed.
Pur (Military Camp).	Burma	3rd „	Ditto.
Pusrabad	Madras	14th „	Opened.
Ramsu Hat	Central	2nd „	Ditto.
Rishra	Ditto	9th „	Ditto.
Sale	Burma	6th „	Ditto.
Sarad	Eastern Bengal	7th „	Ditto.
Secunderabad James Bazar.	Madras	5th „	Ditto.
Sonada	Bengal	17th „	Ditto.
Railway Telegraph Offices.			
Basal	North Western Railway	1st Feb.	Opened.
Cuttack Road	East Coast Railway	10th „	Ditto.
Neora Hock Hut	East Indian Railway	10th „	Ditto.
Puri	East Coast Railway	10th „	Ditto.
Satyabadi	Ditto	10th „	Ditto.

W. F. MELHUISH,
Director, Traffic Branch.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Simla, the 3rd March, 1897.

No. 5.—The services of the undermentioned Military Assistant Surgeons (Bengal Establishment) are permanently placed at the disposal of the Government of the North Western Provinces and Oudh, with effect from the dates noted against their names :—

1st class—J. Harley . 10th December, 1895.
„ G. McCall . 12th November, 1896.
„ W. J. A. Hogan 1st December, 1895.
„ G. Hynes . 20th November, 1895.

ERNEST ROBERTS, *M.B.*,
for *Director General, Indian Medical Service.*

SURVEY OF INDIA DEPARTMENT, TRIGONOMETRICAL BRANCH.

NOTIFICATION.

Dehra Dun, the 4th March, 1897.

No. 36.—Mr. J. P. Barker, Sub-Assistant Superintendent, 1st grade, Survey of India, is granted privilege leave for 2 months and 22 days, under the provisions of Article 201 of the Civil Service Regulations, with effect from 22nd March, 1897.

ST. G. GORE, *Lieut.-Col., R.E.*,
Supdt., Trigonometrical Surveys.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 3rd March, 1897.

No 753-G.—The medical charge of the Detachment Erinpura Irregular Force at Abu was transferred on the forenoon of the 20th February, 1897, from third class Hospital Assistant Motilal Dalpatram, attached to the Abu Charitable Dispensary, to first class Hospital Assistant Achhruli Dhar, in charge of the Rajputana Agency Hospital.

No. 755-G.—Second class Hospital Assistant No. 676 Dhawan Singh, attached to the Imperial Service Lancers at Jaipur, availed himself of 24 days' leave on full pay, from the 20th January to the 12th February, 1897, both days inclusive.

By Order,

L. IMPEY, *Captain,*
First Assistant Agent to the Governor-General, Rajputana.

AGENT TO THE GOVERNOR GENERAL AT BARODA.

NOTIFICATION.

RULES UNDER ACT III OF 1897.

Baroda Residency, the 5th March, 1897.

No 3208.—Whereas on account of the entry into Baroda of persons suffering from a dangerous Epidemic disease, namely Bubonic Plague, the Baroda Cantonment is threatened by an outbreak of such epidemic disease amongst the inhabitants thereof, and whereas the Agent to the Governor-General at Baroda is of opinion that the ordinary provision of the law for the time being in force are inadequate for the purpose of preventing the spread thereof, pursuant to the provisions of section 2, and sections 1 and 2 of the Epidemic Diseases Act, 1897, and in exercise of the powers in this behalf conferred

by the Governor-General in Council under section 2, sub-section 3 of the same Act, the Agent to the Governor-General at Baroda is pleased to empower the Cantonment authorities for the Cantonment of Baroda and to take measures hereinafter specified to prevent the spread of Bubonic Plague, and is further pleased to prescribe the temporary Regulations hereinafter set forth to be observed by the public and all persons concerned. :—

1. No person suffering from Bubonic Plague shall enter or be conveyed or be caused to be conveyed into the Cantonment limits.

2. In the event of the plague making its appearance within the Cantonment of Baroda, the Cantonment Magistrate, subject to the general instructions of the Officer Commanding at Baroda, may appoint special officers, either by name or by virtue of office, to carry out, under the Cantonment Magistrate's general directions, all measures necessary to prevent the spread of the plague.

The special officers appointed for the Cantonment of Baroda may be selected from the Native or European officers serving in the garrison at Baroda

3. At any place specially appointed by the Cantonment Magistrate and situated on a road leading to the Cantonment any officer on duty, or, person specially authorised in this behalf by the Cantonment Magistrate, may detain for the purpose of Medical Examination any person whom he reasonably believes to be suffering from the plague and shall if he be not himself a Medical Officer, give information of the detention to the Medical Officer of the Cantonment or the Hospital Assistant in charge of the Nanavati Dispensary.

4. In the Cantonment of Baroda to which this rule applies, an occupant of a house or building, or the principal surviving member of a family, shall give immediate information to the Kotwal or the Hospital Assistant in charge of the Nanavati Dispensary of any sickness or death due or likely to be due to plague in such house or building or among the members of such family.

5. The Kotwal and the Hospital Assistant aforesaid shall, in every case without delay, communicate the fact to the Cantonment Magistrate and the Sanitary Officer respectively, and the latter officer shall be bound to come to the place indicated.

6. Immediately on receiving information under the above rule the Sanitary Officer shall go to the place indicated, and if the place be a house or dwelling place, and if the occupant or occupants thereof do not (on the demand of the Cantonment authorities) allow him to enter and give him reasonable facilities for ascertaining whether any of the inmates are suffering from the plague, the Cantonment authorities are hereby empowered to enter into such house or any part thereof by force and to detain for the purpose of Medical Examination any person found therein to be suffering or suspected to be suffering from the plague.

7. Every person having the control or charge of any building, or part of a building, shall, on demand by the Cantonment Magistrate or Sanitary Officer, immediately cause such building or part of a building to be opened, and shall permit the Cantonment Magistrate or Sanitary Officer to cleanse or disinfect the same, and to cause the removal for disinfection or destruction of any bedding or clothing, or of any other goods or articles found therein.

For the purpose of enforcing and carrying into effect the said Regulation, the Cantonment Magistrate will, whenever he shall deem it necessary to do so break open and forcibly enter any such building or part of a building, and, without previous notice to the owner or occupier thereof, will cleanse or disinfect the same, and direct or cause the forcible removal and disinfection or destruction of any bedding, clothing, goods or articles as aforesaid.

8. If for any reason it shall appear to the Cantonment Magistrate personally, or, be reported to him by the Sanitary Officer, that any building intended for or used as a dwelling is unfit for human habitation, he may prohibit by a written order the further use of such building as a dwelling, and cause notice of such prohibition to be affixed to the door of, or, on some conspicuous part of such building.

As a temporary Regulation it is hereby prescribed that, when any such prohibition has been made, no owner or occupier of such building shall use or suffer the same to be used for human habitation until the Cantonment Magistrate certifies in writing, after consulting the Sanitary Officer, that the causes rendering it unfit for human habitation have been removed to his satisfaction and that of the Sanitary Officer.

For the purpose of enforcing and carrying into effect the said Regulation, the Cantonment Magistrate may, if necessary, forcibly remove any such person from such building and may prevent the re-occupation thereof until such time as he shall have certified as aforesaid.

9. If it shall appear to the Cantonment Magistrate that any building used as a dwelling is so over-crowded as to endanger the health of the inmates thereof, he may, by written order, request the owner or occupier of the building, within a period to be fixed by him to abate the over-crowding thereof by reducing the number of inmates thereof

For the purpose of enforcing this Regulation, the Cantonment Magistrate may, if necessary, at the expiration of the time prescribed in the written order, forcibly remove or cause to be removed such and so many of the inmates of the building as shall seem to him to be proper.

10. Any person suffering from Bubonic Plague, wheresoever found, shall, on a certificate signed by the Sanitary Officer or by any duly qualified Medical Officer or practitioner that such person is suffering from the said disease, be liable to be removed to such Hospital as shall be selected for the purpose by the Cantonment authorities for treatment, and retained there until cured.

For the purpose of enforcing and carrying into effect the said Regulation, the Cantonment Magistrate, or, any Police officer empowered by the Cantonment Magistrate in this behalf, will, whenever he shall deem it necessary so to do, cause any person, in respect of whom such certificate as aforesaid has been made, to be removed to hospital.

Provided always that no person suffering from the said disease shall be so removed if, in the opinion of the Sanitary Officer, such person is provided with proper lodging or accommodation and is being properly cared for, and so situated as not to be a source of danger to the public.

11. Every building or part of building in which any case of the aforesaid disease exists or has existed shall, for so long as the Cantonment Magistrate, on the strength of the Sanitary Officer's report, shall deem necessary, be isolated in accordance with such orders as the Cantonment Magistrate may in each case prescribe, and every occupant of such house, or, other person who may be therein, or, who may resort or desire to obtain access thereto, shall obey any order which he may receive from the Cantonment Magistrate prohibiting ingress or egress from such house.

For the purpose of enforcing and carrying into effect the said Regulation, the Cantonment Magistrate, or, any Police officer empowered by the Cantonment Magistrate in this behalf, will, if necessary forcibly prevent persons from entering or leaving such building or part of building.

12. The operation of cleansing or disinfecting a building within the meaning of this Notification shall be deemed to include not only the cleansing and lime-washing of such building, but also, if deemed necessary the removal of the earth or soil of the ground floor thereof to a depth of 4 inches, the removal of the whole or any part of the roof thereof, the removal of floors, the burning of kerosine oil or any other substance thereon, or any other measure whatever.

The expense of carrying into effect any of the measures hereby authorized for cleansing or disinfecting a building shall, in the first instance, be defrayed by the Cantonment Magistrate out of the Cantonment Fund, but shall, at his discretion, be recoverable from the owner or occupier of such building under the ordinary provisions of the Cantonment Act XXII of 1864, in the same manner, in all respects, as if the work had been done after notice and after failure to comply with notice within the meaning of section 30, Chapter IV of the same Act.

13. The Cantonment Magistrate is empowered to make regulations, when he deems it necessary, for enforcing burial in certain places or at a certain depth and for requiring that quick lime be placed with the corpse and may prohibit the burying or burial of corpses of persons reasonably supposed to have died of the plague in or upon the ground other than that specially assigned by him for such purposes.

14. The Cantonment Magistrate is to do his utmost, both personally and through orders, to make it generally understood throughout the Cantonment that these rules are necessary for the public safety, and to see that no needless inconvenience is caused to any one; that examination, etc., are carried out with as much regard to sex and the customs of the country and that everything is done to meet the wishes of the patient so far as compatible with the public safety.

15. The provisions of this notification are not intended to, and shall not operate to limit in any way any power the Cantonment Magistrate may possess independently of the powers hereby conferred.

16. Any person committing a breach of any of the aforesaid Regulations shall be liable to be punished under section 188, Indian Penal Code, with imprisonment for six months or with fine which may extend to R1,000, or with both.

N. C. MARTELLI, *Lieut.-Colonel,*
Agent to the Governor-General at Baroda.

AGENT TO THE GOVR.-GENERAL IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 4th March, 1897.

No. 623—Under the provisions of section 5 (2) of the Baluchistan Agency Criminal Justice Law, the Cantonment Magistrate at Loralai is hereby authorised to try in a summary way all, or any of the offences mentioned in section 260 of the Criminal Procedure Code, which under section 29 he is competent to try.

By Order,
S. G. KNOX, *Lieut.,*
Second Assistant.

AGENT TO THE GOVR.-GENERAL AND CHIEF COMMISSIONER IN BRITISH BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 2nd March, 1897.

No 597.—In exercise of the powers conferred upon him by section 6 (*b*) of the Baluchistan Agency Civil Justice Law and of the British Baluchistan Civil Justice Regulation, 1896 the Agent to the Governor General and Chief Commissioner is pleased to direct that Munshi Bashir Ali Officiating Munsif of Sibi, shall have jurisdiction in the Sibi Sub division to try original suits of value not exceeding five hundred rupees, with effect from the date of his assuming charge of the said appointment.

No 600.—In exercise of the powers conferred upon him by section 94 (1) of the Baluchistan Agency Civil Justice Law and of the British Baluchistan Civil Justice Regulation, 1896, the Agent to the Governor-General and Chief Commissioner is pleased to confer upon Mushi Bashir Ali, Officiating Munsif of Sibi, the jurisdiction of a Judge of a Court of Small Causes for the trial of suits, cognizable by such Courts, up to fifty rupees in value, to be exercised by him within the local limits of the Sibi Sub-division and with effect from the date of his assuming charge of the said appointment.

By Order,
S. G. KNOX, *Lieut.,*
Second Assistant.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATIONS.

Abu, the 21st February, 1897.

No 765—190.—In exercise of the powers conferred by section 5 of the Ajmere Courts Regulation (I of 1877) and with the previous sanction of the Governor-General in Council, the Chief Commissioner of Ajmere-Merwara appoints Mir Sayyid Hussain, while holding charge of the current duties of the office of Extra Assistant Commissioner, 1st grade, to be a Subordinate Judge of the 1st class in the District of Ajmere-Merwara.

No. 767—190-C.—Under section 11 of the Ajmere Courts Regulation, 1877, the Chief Commissioner of Ajmere-Merwara, with the previous sanction of the Governor-General in Council, invests Mir Sayyid Hussain with the powers of a Judge of a Court of Small Causes, to be exercised, while he holds the appointment of Subordinate Judge of the 1st class and within the limits defined below:—

The Ajmere Division of the Ajmere-Merwara District with the exception of the Kekri pergunnah, the Goela Thana, the Deoli Cantonment, the jurisdiction as specified in the Notification of June 1877 of the Cantonment Magistrate, Nasirabad, and the jurisdictions of the Honorary Magistrates of Bhinae, Masuda Deolia, Bandanwara, Khirwa, and Pisangan.

By Order,

L. IMPEY, *Captain,*

First Assistant to the Governor-General's Agent Rajputana, and Chief Commissioner, Ajmere-Merwara.

THE RESIDENT IN MYSORE.

NOTIFICATIONS.

Bangalore, the 27th February, 1897.

No. 829.—Mr. Mahomed Yakub made over, and Mr Abdul Rahman, Khan Bahadur, assumed charge of the Court of the 2nd Magistrate and the Resident's Treasury, Bangalore, on the afternoon of the 6th February, 1897.

The 3rd March, 1897.

No. 849.—In continuation of Notifications Nos. 761 and 762 of the 25th ultimo, the Resident in Mysore is pleased to prescribe, under Section 2, Sub-Section (1) of the Epidemic Diseases Act, 1897, as applied to the Civil and Military Station, Bangalore, the following temporary regulations to be observed in the said station:—

I.—These regulations shall come into force at once and shall remain in operation until such time as they shall be withdrawn by Notification by the Resident.

II.—Every house-holder who becomes cognizant of any case of the bubonic plague or of fever with glandular swellings in his house or in any other private dwelling within the Civil and Military Station of Bangalore, shall be bound to give information of the same to the Residency Surgeon or the Health Officer of the Municipality with the least practicable delay.

III.—Any house, building or land which, in the opinion of the Residency Surgeon or the Health Officer, is suitable and required for the purpose of an isolation hospital for persons suffering or suspected to be suffering from the bubonic plague, may be entered upon and occupied by the President of the Municipal Commission of the Civil and Military Station, Bangalore (if untenanted without any notice whatsoever, and if tenanted, after twenty-four hours' notice in writing has been conspicuously posted on such house, building or land) and may be used for the purposes of such isolation hospital. The owner or lessee of such house, building or land shall not be entitled to claim from the Municipal Commission of the Civil and Military Station, anything beyond a reasonable rent for the period during which such house, building or land may remain in their occupation, provided always that the said Municipal Commission shall be bound at their own cost to cleanse and disinfect the said house, building or land and, if a house or building, to lime-wash it both internally and externally, before vacating it.

IV.—The President of the Municipal Commission, on receiving a certificate signed by either the Residency Surgeon, Bangalore, or the Health Officer of the Municipality that a person is suffering or believed to be suffering from the bubonic plague, and that the house in which such person is living is not a fit place for such person to remain in, may order that such person be removed to, and detained in, any hospital or other place specially set apart for the reception of persons suffering or suspected to be suffering from the plague respectively.

V.—When in the opinion of the Residency Surgeon or the Health Officer, the further occupation of any house or building is, by reason of such house or building or the immediate surroundings thereof being infected with plague, likely to lead to the spread of the disease, the President of the Municipal Commission may summarily cause such house or building to be vacated and thoroughly cleansed and disinfected, and such house or building shall not be re-occupied until, in the opinion of the Residency Surgeon or the Health

Officer, it is safe to be re-occupied. The owner or occupier or the tenants or inmates of such house or building shall not be entitled to claim any compensation on account of such compulsory vacation.

VI.—If in the opinion of the Residency Surgeon or Health Officer, the destruction of any hut or shed is necessary to prevent the spread of the plague, the President of the Municipal Commission may summarily take measures for the destruction of such hut or shed and of the materials of which it is constructed. The President may in his discretion give such compensation as appears to him reasonable from the Municipal Funds for any loss or damage sustained by any person by reason of such destruction.

VII.—The provisions of this Notification are not intended to, and shall not operate to, limit in any way any powers which the President of the Municipal Commission may possess independently of the powers hereby conferred.

VIII.—Any person disobeying or contravening any of the foregoing regulations shall be deemed to have committed an offence punishable under Section 188 of the Indian Penal Code, and shall be liable on conviction to be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

By Order,

K. D. ERSKINE, *Captain*,
First Assistant to the Resident.

ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

ESTABLISHMENT.

Calcutta, the 8th March, 1897.

No. 6.—Mr. J. Moran, Accountant, 1st grade, and Assistant Examiner of Accounts (honorary rank), is transferred from the Office of the Examiner of Public Works Accounts, Hyderabad, to that of the Government Examiner of Accounts, East Indian Railway.

A. R. BECHER,
Offg. Accountant General.

METEOROLOGICAL DEPARTMENT.

NOTIFICATION.

Simla, the 4th March, 1897.

Lalla Hem Raj, Officiating Assistant Meteorological Reporter to the Government of India, reverts to the office of the Personal Assistant to the Meteorological Reporter to the Government of India from the forenoon of the 4th March, 1897, and Allah Bakhsh to his post as Head Clerk of the Meteorologic l Office, Government of India, Simla, from the same date.

JOHN ELIOT,
Meteol. Reporter to the Govt. of India.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATIONS.

APPOINTMENTS AND PROMOTIONS.

Agra, the 2nd March, 1897.

No. 240.—Mr. E. P. Wilson, candidate, is appointed substantively *pro tempore* to be an Assistant Superintendent of the 2nd grade on R150 per mensem, and is posted to the Sambhar Division.

No 241.—Mr. A. D. C. McIver, cadidate, is appointed to act as an Assistant Superintendent on R100 per mensem, and is posted to the Sambhar Division.

No 242.—The following promotions of Superintendents in the Sambhar Division are ordered with effect from the 1st March, 1897, in succession to Mr. T. B. Dawes, Superintendent, retired:—

Mr. G. H. McMullen, from the old 2nd to the old 1st grade.

Babu Tara Chand Mukerji (at present Officiating Personal Assistant to Commissioner), from the new 3rd to the new 2nd grade.

Mr. H. A. R. Lyon, from the new 4th to the new 3rd grade.

No. 243.—The following promotions of Assistant Superintendents are ordered, with effect from the 1st March, 1897:—

Mr. C. S. Haygarth, Assistant Superintendent, 1st grade, Lower Division, Internal Branch, at present officiating as Superintendent, to Superintendent, new 4th grade.

Mr. D. Durham, Assistant Superintendent, Sambhar Division, on deputation to the Ajmere-Merwara Circle, Upper Division, Internal Branch, from the 2nd to the 1st grade.

The 3rd March, 1897.

No 244.—Mr. A. E. Cline, Superintendent, Warthganj Depôt, Punjab Mines Division, held charge of the office of Assistant Commissioner, Punjab Mines Division, from the 3rd to the 23rd February, 1897.

A. B. PATTERSON,
Commissioner, N. I. Salt Revenue Dept.

MILITARY ACCOUNTS DEPARTMENT.

ERRATUM.

Calcutta, the 12th March, 1897.

Insert "*13th year*" after the words "Pension service" in the last line but one of Military Accounts Department Notification No. 14, dated the 22nd February 1897, published in Part II, of the *Gazette of India* of the 27th idem, page 223.

J. A. MILEY, *Colonel*,

Accountant General.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 1st Battalion, Shropshire Light Infantry, dated at Fort William, this 9th day of March, 1897.

Number, Rank, and Name, No. 3563, Private John Davis.	Place of Enlistment.—Warrington.
Age.—25 years.	Parish and County in which Born.—Liverpool.
Height,—5 feet 4½ inches.	Date of Desertion or Absence, 9th March, 1897.
Colour of—Complexion, florid; hair, dark brown; eyes, grey.	Place of Desertion or Absence,—Fort William.
Trade.—Labourer.	Marks.—*Nil.*
Date of Enlistment,—11th December, 1891.	Under 6 years' service.

———, *Lieut.-Col.*,

Comdg. 1st Battn., Glosters Regiment

CURRENCY NOTES.

The following Currency Notes are stated to have been destroyed, and payment of their value has been claimed by the person whose name is placed against the numbers; any other person claiming a right to them is warned to communicate at once with the undersigned.—

Calcutta Circle.

NOTES WHOLLY DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
	E		
W—311 of 95-96	X—60 24230 X—61 3[illegible]059 X—00 1[illegible]78 X—61 65523 X—9 71720	R100 each	Rakhal Chunder Singha at Shib Chundra Banerjee's shop, Nobibgati, Chitpur, Calcutta.

A. H. ANTHONY,

Assistant Comptroller General, In charge, Paper Currency.

PAPER CURRENCY DEPARTMENT,
The 10th March, 1897.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 6th March, 1897.

No. 17.—Mr. W. H. Cole, class I, grade 3, of the Superior Revenue Establishment of State Railways, Management Department, is granted, by Her Majesty's Secretary of State for India, furlough to the 30th September, 1897, in extension of that notified in Public Works Department Notification No. 138, dated the 11th March, 1896.

No. 18.—Mr. R. N. Hodges, Executive Engineer, 1st grade, is granted, by Her Majesty's Secretary of State for India, furlough on medical certificate for six months in extension of that notified in Public Works Department Notification No. 281, dated the 22nd June, 1896.

T. GRACEY, *Colonel, R.E.*,

Director General.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 11th March, 1897.

No. 11547.—Mr. W. A. Sutherland, Superintendent, Railway Mail Service, 1st grade, is granted privilege leave for three months, with effect from the 3rd March, 1897, or from the date on which he may avail himself of it.

Mr. H. J. Hebberd is appointed to act as Superintendent, Railway Mail Service 4th grade, during the absence on privilege leave of Mr. W. A. Sutherland, or until further orders.

A. U. FANSHAWE,

Dir. Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on the 9th March, 1897.

African Lakes Trading Corporation, Ld.
Agent, Horrocks Mills.
Bland, Thomas & Sons.
Boggiano, C.
Bruce Lindsay, Esq
Clark, G.
Coppenoll, Mrs. Van, care of Sir Greville Smith.
Dickeson & Stewart.
Director of the Bengal General News Agency.
Dixon & Co.
Eastern Produce & Co.
Eaves, S. C. (Proprietor of Seaon Land).
Edwards, G. P.
Ferris & Co.
Germain, Monsieur.
Gow, James (Messrs. Gow & Co.).
Heard & Co.
Hern, J.
Huen & Son.
Kabuga, M. Moses & F.
Konch, H. P.
LaTouche, C. C.
Lester & Co.
Madras Financial Review.
Marbez, H. C.
Pixton & Co.
Ramsden, Hon. Mrs., care of Miss Horne.
Redmond, W. G.
Ross, Campbell, Lieut.
Stolberg & Co.
Sultan & Co.
Thoms, W. H., & Co.
Watson, Geo. E.

Letters marked "Care of Post Office."

Anderson, A. G.
Armstrong, T. W.
Aron Clara, Miss.
Back, Fanney, Miss.
Bacson, Gene.
Baldwin, P. B., Major.
Banson, Jennie, Mrs.
Barker, J. P.
Barnes, Miss K.
Barrett, C. J.
Beatson, Walter W. G.
Birch, J. W.
Blanche, Miss A.
Bobby, M.
Brocco, A.
Brown, G. J., Mrs.
Brown, J.
Brown, J. Nesbit.
Carran, A.
Chanter, Miss.
Cheetham, James
Chorlton, A. (of Manchester).
Clarke, W. W.
Cochran, R. C.
Coghlan, H.
Coney, H.
Cooper, H. D.
Corbitt, W. L.
Coulter, R. T.
Cross, J. C.
Cross, Mrs.
D'Alguebede, P.
Day, H.
Davis, Mrs. L.
Deasy, M. D.
Delaize, Mrs. H.
Delum, Reiss, Miss
De Longeville Albert, Landon Comte.
Descos, Monsieur.
DeSouza, J. T. (care of Kolane Seger)
DeVaux, E. C. E.
Dick
Dickeford, F.
Dumas, M. H.
Eaton, Sam.
Eaves, S. C.
Evans, H.
Fenn, R.
Fleming, A.
Forbes, J. D.
Fortesque, Mrs.
Friedman S.
Garcia the John, M. R.
Given, A. Scott.
Gomas, F.
Gordon, Mrs. B.
Green, G.
Greenway, A. C.
Greenwood, Mrs. K.
Grevel, C.
Guillam, Monsieur.
Hake, O. G.
Hall, G.
Hancox, H. W., Capt.
Hansz, M. B.
Hay, A. R.
Heath, Henri.
Hill Bertram.
Hill, Mrs. N.
Hinckes, R. Tichbourne.
Hind, Arthur Mrs.
Hosking, R.
Jayer, R., & Co.
James, J.
James, S., Mrs.
Jordan, H., Mrs.
King, J. G.
Final, H.
Leal, W.
Lemon, E. A.
Le Fanchent, J.
Lister, T. O.
Lockhart, Mrs.
Lopez, Mrs. F.
Lynch
Maitland, T.
Marton, H.
Markham, A. M., I.C.S.
Martin, Mrs. C. N.
Martin, John.
Matheson, A.
Mathews, G. W.
Maxwell, H.
McCollum, P.
McIntosh, H.
Darwin, Dr.
McPhail, Miss V.
Mirza, Ibrahim.
Mcotrad, Miss V.
Morgan, D. W., Capt.
Morse, P. F.
Nash, W. Revd.
Nicol, G., Mrs.
Norman, Mrs.
Ayer, Miss
Oliver, Mrs. L.
Owen, T.
Panomosolo Castro
Patrick, J.
Pelt, Mrs.
Ramage, W.
Randall, A.
Rees, Mrs. Stanley.
Renton, A. L.
Richter, F. A.
Robertson, Wm.
Rosenberg, L.
Roussac, J.
Rowley, J. D.
Russell, Miss E.
Ryan, J.
Salvatore, B.
Sander, Lieut.
Sawm & Co.
Schofield, Miss Kate.
Schwarzmann, J.
Shapiera, Mr. S.
Sharples, Miss R.
Silnena, Miss E. (care of F. G. Ashwood, Esq.).
Simington, A.
Simpkins, Louis.
Simpson, H. R., Mrs.
Smalley, Mr. (care of J. H. Dunkerley).
Smith, Mr.
Smith, W. L.
Snowball, W.
Sommer, P.
Stokes, Miss.
Symington, A.
Talbot, A.
Taylor, W. H.
Thomas, Miss Mary, care of I. Ryan, Esq.
Vallacance, J.
Vallance, Mrs. F.
Wakefield, Mrs.
Walesby, R. R.
Webb, Chas.
Webb, T. H.
Wemblatt P.
Westcott, A.
Wightman, F. W.
Wilkins, Frank.
Williams, Ernest.
Williams, R. O.
Wilson, R. J. Turner.
Winter, A. L.
Winter, Mr. F. C.
Winters, Mrs. N.
Wirth, M. M. (Pacific Circuit).
Young, Mrs. S. R.
Young, J. B.
Zuel, Esq.

Registered Letters and Parcels.

Daly, H.
De Longeville Albert Landon Comte.
Gardiner, A.
Kaurtiz, Louis, Mr.
Mullagerino, Max.
Pitt, F.
Ryan, I., Mrs.
Scott, H.
Simon, Moses.
Solomon, Rachel. Miss.
Sommer, Paul.
Wilson, R. J. Turner.

Unclaimed Letters held in the Bombay General Post Office.

Abel, H. F.
Alexander, C. N.
Arton, Delaidenco.
Bearce, C. L., Major.
Bloomfield, J. J.
Bailey, C.
Barton, Marjorie, Miss.
Cooks, G. A.
Coulan, W. B.
Carey, J.
Cajo Alunberto.
Cox, H. E.
Curtis, W. S.
David, Lieut. Staff Regt.).
Daniel, A.
Edwards, Alfred H.
Edulji Jamsetji.
Evans, H. E.
Ferrer, Michael H. (Beng. C. S.).
Falkenflug, S.
Francis, Jas.
Grant, J., Col.
Griffin, Robert.
Gladheran, Thos.
Gotta, Pam M. R.
Hall, E., Mrs.
Hayne, C.
Hill, W.
Helier, Maj.
Hamilton, Lilias, Dr.
Izard, A. H.
John, M. A.
Jacomb, Nurse.
Kenly, H. P., Mrs.
King, L. W.
Knob, Hans.
Kolikoff, E. M.
Lanbhbhoy Rustomji Bilimoria.
Lawrence, G.
Lawen, H.
Lawrance, G. H.
Moffat, Douglas.
Maclean, A. M., Miss.
Morse, P. E.
Noble, M. J.
Oliver, Charles H.
Pillay, Sam.
Pinch, Hayward, Mrs.
Pinder, P.
Ryder, H.
Ramgurkha Tej.
Richards, J.
Spence, Reginald, Mrs.
Stowcock, F.
Sullivan, Arthur.
Styne, Geo. A. L.
Spencer, Stanley, Mrs.
Trent, J. H.
Tancock, O. K., Capt., R.A.
Tulisram.
Virji Narayenieaj.
Varley, Cecilia, Mrs.
Vaz, J.
Weeks, L.
Wallace, E. A.
Warbrick, A.
Walters, F. A., Mrs.
Wood, Walter S.
Zuckermann, Ewa.

Unclaimed Letters held in the Bassein Post Office on the 9th March, 1897.

Bedell, E. C.
Chitan, Mrs.
Greewood, Mrs.
Feroo, Mrs.
Sulyarce Cary.
Thomson, W.
Wight, W.

The 13th March, 1897.

CALCUTTA POST OFFICE NOTICE.

Mails for	Date of closing at Calcutta 1897.	Route by which despatched.
Aden, Egypt, Europe, America, Zanzibar, Mozambique, Delagoa Bay, Mauritius, Madagascar, Reunion, etc., Natal and Cape Colony, and in general all countries served through the United Kingdom.	17th Mar.	Per P. & O. Str. from Bombay.
Parcels for the United Kingdom and other Foreign places.	10th ,,	Ditto.
*Australasian Colonies	19th ,,	*Vid* Tuticorin and Colombo.*
Madras, Pondichery, Ceylon, Singapore, China, and Japan.	19th ,,	Per French Str. *Bridan.*
Colombo	16th ,,	Per P. & O. Str. *Nubia.*
Straits Settlements, China, and Japan.	10th ,,	Per Steamer *Lightning.*
Rangoon and Moulmein	18th ,,	Per B. I. S. N. Co.'s Steamer.
Rangoon, Moulmein, Tavoy, and Mergui.	15th ,,	Ditto.
Rangoon, Moulmein, Penang, and Singapore.	13th ,,	Ditto.
Ditto ditto ditto (Supplemental).	14th ,,	Ditto.
Akyab, Kyaukpyu, Sandway, and Rangoon	17th ,,	Ditto.
Port Blair	18th ,,	Per Steamer from Madras

*Although the date entered in column 2 is, as far as can be calculated, the latest safe date of closing for the next Mail Steamer, full allowance being made for the steamer being in advance of her published timing, Mails for the places mentioned in column 1 are despatched daily to Colombo, so that they may proceed by any steamer that has been unusually accelerated or retarded, or by any special opportunity that may be afforded by a steamer not belonging to one of the regular lines.

The letter-box for Inland articles including articles for Burma and Port Blair and for Colombo (and Ceylon) will be cleared for the last time for articles without the late fee at 7-30 P.M. precisely, after which hour Inland letters and papers fully prepaid and bearing an extra postage stamp of half anna will be received up to 8 P.M. and up to 8-45 P.M. with a late letter fee of 1 anna for the Chord Mail only.

On the day of despatch of the Mail for the Australasian Colonies *via* Tuticorin, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 8-30 P.M., and late letters and papers fully prepaid will be received up to 9 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the first time for articles without the late fee at 9 P.M., and late letters and papers fully prepaid will be received up to 9-30 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 7-30 P.M., and late letters and papers will be received up to 9 P.M. for despatch by any Foreign Mails despatched the same night. The late fee for Foreign articles is 4 annas, which must be prepaid in stamps affixed to the articles.

JOHN OWENS,
Presidency Postmaster, Calcutta.

POSTAL NOTICE.

The transmission by the foreign post of parcels or other articles containing rags and rubbish; worn linen that has not been washed; worn clothes, including used [illegible]; bedding, rugs, bed-clothes, mattresses, cushions and other articles that are used or may be used as such, is prohibited until further notice.

A. [illegible] LAWE,
Director General of Post Office of India.

CALCUTTA;
The 11th March, 1897.

POSTAL NOTICE.

Until further notice parcels will not be accepted for transmission by post to France.

A. U. FANSHAWE,
Offg. Dir. Genl. of the Post Office of India.

CALCUTTA,
The 5th March, 1897.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 20th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

J. CLIBBORN, *Major, S.E.,*
Principal, Thomason College.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, and by anyone taking *six pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, at the following rates —per four-ounce tin, *R2-8*; per eight-ounce tin, *R5*; per pound tin, *R10*. The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the undernoted rates: per four-ounce tin, *R3*; per eight-ounce tin, *R6*; per pound tin, *R12*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

سنکونا فبري فيوج يعني تپ بهگانے والے سنکونا *

سنکونا فبري فيوج کلکته ے بوٹانکل گارڈن یعنے ڈپٹی باغ ے سپرنٹنڈنٹ صاحب ے هرایک ملازم سرکاري اور ایک مشت چهه پونڈ تک لینے والا هر آدمی حسب نرخ ذیل خرید کرسکتا هی — یعنے چار اونس والا ٹین بقیمت دو روپیه آٹهه آنه ؛ آٹهه اونس والا ٹین بقیمت پانچ روپیه ؛ ایک پونڈ والا ٹین بقیمت دس روپیه *

عام آدمیون کو یهه دوا بوٹانکل گارڈن یعنے کمپنی باغ ے سپرنٹنڈنٹ صاحب ے بقیمت نقد حسب نرخ ذیل مل سکتی هی — یعنے چار اونس والا ٹین بقیمت تین روپیه ؛ آٹهه اونس والا ٹین بقیمت چهه روپیه ؛ ایک پونڈ والا ٹین بقیمت بارہ روپیه *

یهه دوا کلکته ے بڑے بڑے ولایتی اور دیسی دواخانون مین بهی بکتی هی — ماسوائے قیمت مذکورۂ بالا ے محصول ڈاک چار اونس والے ٹین ۰ چار آنه ؛ آٹهه اونس والے ٹین ۸ آٹهه آنه ؛ اور ایک پونڈ والے ٹین ۸ بارہ آنه *

PURE SULPHATE OF QUININE.

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April, 1896, the price of this Quinine will be as follows:—

1-pound tin,	R18,	or, post free,	R18-12.
½	,,	R 9,	,,	R9-8.
¼	,,	R4-8,	,,	R5.

Analysis shows this Quinine to be of the purest manufacture; and it is guaranteed to be free from wilful mixture with the inferior alkaloids, Cinchonine and Cinchonidine. It is for sale only to Government officers, and only for cash and may be had from the Superintendent, Botanic Garden, Seebpore, near Calcutta.

বঙ্গদেশের গবর্ণমেণ্টের সিন্‌কোনা আবাদে প্রস্তুত বিশুদ্ধ কুইনাইন।

১৮৯৬ সালের ১লা এপ্রেল হইতে এই কুইনাইনের নিম্নলিখিত মূল্য হইবে, যথা—

১ এক পৌণ্ড টিন	১৮৲	বা ডাকমাশুল বিনা	১৮৲৷৷০
½ আধ ,, ,,	৯৲	,,	৯৲৷৷০
¼ সিকি ,, ,,	৪৷৷০৲	,,	৫৲

পরীক্ষা করিয়া দেখা গিয়াছে যে এই কুইনাইন অতি বিশুদ্ধ রূপে প্রস্তুত করা হইয়াছে। এবং ইহা যে সিন্‌কোনাইন ও সিনকোনিডাইন নামক অপকৃষ্ট ক্ষারের সহিত ইচ্ছা পূর্ব্বক মিশান হয় নাই তাহার সার্টিফিকেট দেওয়া যাইতেছে। ইহা নগদ মূল্যে কেবল গবর্ণমেণ্টের কর্ম্মচারীগণের নিকট বিক্রয় করা যাইবে, এবং কলিকাতার নিকটস্থ সিবপুরের বোটানিক্যাল গার্ডেনের সুপারিণ্টেণ্ডেণ্টের নিকট পাওয়া যাইতে পারিবে।

Catalogue of Books procurable from Thomason College Book Depot, Roorkee.

Application to be made to Curator.

CASH MUST ACCOMPANY ORDER. ARTICLES WILL BE SENT BY VALUE-PAYABLE POST TO PERSONS IN GOVERNMENT EMPLOYMENT ONLY.

It is advised that letters containing remittances be registered.

N.B.—The Revised Prices herein entered cover the cost of packing, postage, and other incidental charges (except commission for Value-payable supplies), and are for all purchasers other than resident College Students.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Note, No. 013380 of the 3½ per cent. of 1893-94 for R500, originally standing in the name of Srimati Syama Jagat Mohin Debi, the proprietress, by whom it was never endorsed to any person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietress.

SYAMA JAGAT MOHINI DEBI,
6, Ram Krishna Bagchi's Lane, Calcutta.

Lost, Stolen or Destroyed.

The Government Promissory Notes, Nos. 033338, 035763 and 037855, of the 4 per cent. loan of 1865, for Rupees five hundred each, originally standing in the names of Sreenath Mookerjee, G. H. Blaquiere, Executor of S. Blaquiere and Dayal Chunder Sabooyee, respectively, and last endorsed to Brojobala Dabi *alias* Brojo Coomari Dabi, the proprietress, by whom they were never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicates in favour of the proprietress after two years from the date of last advertisement.

SRIMOTI BROJOBALA DABI
alias
BROJO COOMARI DABI,
Inhabitant of Guptipara.

The Gazette of India.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 11th March, 1897, and is hereby promulgated for general information:—

ACT NO. VIII OF 1897.

THE REFORMATORY SCHOOLS ACT 1897.

CONTENTS.

An Act to amend the law relating to Reformatory Schools and to make further provision for dealing with youthful offenders.

WHEREAS it is expedient to amend the law relating to Reformatory Schools and to make further provision for dealing with youthful offenders; It is hereby enacted as follows:—

I.—Preliminary.

Title, commencement and extent.

1. (1) This Act may be called the Reformatory Schools Act, 1897; and

(2) It shall come into force at once.

(3) This section and section 2 shall extend to the whole of British India. The other sections shall extend in the first instance to the whole of British India except the territories for the time being administered by the Lieutenant-Governor of the Punjab and the Chief Commissioner of Coorg, but either of the said Local Governments may at any time, by notification in the local official Gazette, extend these sections to their territories from such day as may be fixed in any such notification.

Repeal of Act V of 1876.

2. (1) The Reformatory Schools Act, 1876, is hereby repealed.

(2) But all proceedings taken, orders passed, officers appointed or authorised and rules made under the said Act shall, as far as may be, be deemed to have been respectively passed, appointed or authorised and made under this Act.

(3) Any enactment or document referring to the said Act shall, as far as may be, be construed to refer to this Act, or to the corresponding portion thereof.

Section 399 of Act X of 1882 repealed on date fixed by a notification under section 1, sub-section (3).

3. From the date fixed by any notification issued under section 1, sub-section (3), section 399 of the Code of Criminal Procedure, 1882, shall be repealed in the province to which the notification relates.

Definitions.

4. In this Act, unless there is anything repugnant in the subject or context,—

(a) "youthful offender" means any boy who has been convicted of any offence punishable with transportation or imprisonment and who, at the time of such conviction, was under the age of fifteen years;

(b) "Inspector-General" includes any officer appointed by the Local Government to perform all or any of the duties imposed by this Act on the Inspector-General; and

(c) "District Magistrate" shall include a Chief Presidency Magistrate.

II.—Reformatory Schools.

Power to establish and discontinue Reformatory Schools.

5. With the previous sanction of the Governor General in Council, the Local Government may—

(a) establish and maintain Reformatory Schools at such places as it may think fit;

(b) use as Reformatory Schools schools kept by persons willing to act in conformity with such rules, consistent with this Act, as the Local Government may prescribe in this behalf;

(c) direct that any school so established or used shall cease to exist as a Reformatory School or to be used as such.

Requisites of schools.

6. Every school so established or used must provide—

(a) sufficient means of separating the inmates at night;

(b) proper sanitary arrangements, water-supply, food, clothing and bedding for the youthful offenders detained therein;

(c) the means of giving such youthful offenders industrial training;

(d) an infirmary or proper place for the reception of such youthful offenders when sick.

Inspection of Reformatory Schools.

7. (1) Every school intended to be established or used as a Reformatory School shall, before being used as such, be inspected by the Inspector-General, and if he finds that the requirements of section 6 have been complied with, and that, in his opinion such school is fitted for the reception of such youthful offenders as may be sent there under this Act, he shall certify to that effect, and such certificate shall be published in the local official gazette, together with an order of the Local Government establishing the school as a Reformatory School or directing that it shall be used as such, and the school shall thereupon be deemed to be a Reformatory School.

(2) Every such school shall, from time to time, and at least once in every year, be visited by the said Inspector-General, who shall send to the Local Government a report on the condition of the school in such form as the Local Government may prescribe.

Power of Courts to direct youthful offenders to be sent to Reformatory Schools.

8. (1) Whenever any youthful offender is sentenced to transportation or imprisonment, and is, in the judgment of the Court by which he is sentenced, a proper person to be an inmate of a Reformatory

School, the Court may, subject to any rules made by the Local Government, direct that, instead of undergoing his sentence, he shall be sent to such school, and be there detained for a period which shall be not less than three or more than seven years.

(2) The powers so conferred on the Court by this section shall be exercised only by (a) the High Court, (b) a Court of Session (c) a District Magistrate, and (d) any Magistrate specially empowered by the Local Government in this behalf and may be exercised by such Courts whether the case comes before them originally or on appeal.

(3) The Local Government may make rules for—

(a) defining what youthful offenders should be sent to Reformatory Schools having regard to the nature of their offences or other considerations, and

(b) regulating the periods for which youthful offenders may be sent to such schools according to their ages or other considerations.

Procedure where Magistrate not empowered under section 8 to pass an order under section 8.

9. (1) When any Magistrate not empowered to pass an order under the last foregoing section is of opinion that a youthful offender convicted by him is a proper person to be an inmate of a Reformatory School, he may, without passing sentence, record such opinion and submit his proceedings and forward the youthful offender to the District Magistrate to whom he is subordinate.

(2) The Magistrate to whom the proceedings are so submitted may make such further inquiry (if any) as he may think fit and pass such sentence and order for the detention in a Reformatory School of the youthful offender, or otherwise, as he might have passed or made if the offence had been originally tried by him.

Power of officer in charge of prison to direct boys under sentence of imprisonment to be sent to Reformatory Schools.

10. The officer in charge of a prison in which a youthful offender is confined, in execution of a sentence of imprisonment, may bring him, if he has not then attained the age of fifteen years, before the District Magistrate within whose jurisdiction such prison is situate, and such Magistrate may, if such youthful offender appears to be a proper person to be an inmate of a Reformatory School, direct that, instead of undergoing the residue of his sentence, he shall be sent to a Reformatory School, and there detained for a period which shall be subject to the same limitations as are prescribed by or under section 8, with reference to the period of detention thereby authorised.

Preliminary enquiry and finding as to age of youthful offender.

11. (1) Before directing any youthful offender to be sent to a Reformatory School under section 8, section 9 or section 10 the Court or Magistrate shall inquire into the question of his age and, after taking such evidence (if any) as may be deemed necessary, shall record a finding thereon, stating his age as nearly as may be.

(2) A similar inquiry shall be made and finding recorded by every Magistrate not empowered to pass an order under section 8 before submitting his proceedings and forwarding the youthful offender to the District Magistrate as required by section 9, sub-section (1).

Government to determine Reformatory School to which youthful offender shall be sent.

12. Every youthful offender directed by a Court or Magistrate to be sent to a Reformatory School shall be sent to such Reformatory School as the Local Government may by general or special order appoint for the reception of youthful offenders so dealt with by such Court or Magistrate:

Provided that if accommodation in a Reformatory School is not immediately available for such youthful offender, he may be detained in the juvenile ward or such other suitable part of a prison as the Local Government may direct—

(a) until he can be sent to a Reformatory School, or

(b) until the term of his original sentence expires,

whichever event may first happen. Should the term of his original sentence first expire, he shall be released, but, should he be sent to a Reformatory School, then the period of detention in prison may, at your discretion, be treated as detention in a Reformatory School.

[illegible] Reformatory School or appeals to the Committee of Visitors or Board of Management (as the case may be) that the conduct of such youthful offender has been exemplary in the prescribed sense, and that he will attain the age of eighteen years within the expiration of the period for which he has been ordered to be detained, they shall report the case for the orders of the Local Government.

(2) No person shall be detained in a Reformatory School after such he has been found by the Local Government to have attained the age of eighteen years.

Discharge or removal by order of Government.

14. The Local Government may at any time order any youthful offender—

(a) to be discharged from a Reformatory School,

(b) to be removed from one Reformatory School to another such school situate within the territories subject to such Government. Provided that the whole period of his detention in a Reforma-

An Act to amend the law relating to Reformatory Schools and to make further provision for dealing with youthful offenders.

WHEREAS it is expedient to amend the law relating to Reformatory Schools and to make further provision for dealing with youthful offenders; it is hereby enacted as follows:—

1.—Preliminary.

This, commencement and extent.

1. (1) This Act may be called the Reformatory Schools Act, 1897; and

(2) It shall come into force at once.

(3) This section and section 4 shall extend to the whole of British India. The other sections shall extend in the first instance to the whole of British India except the territories for the time being administered by the Lieutenant-Governor of the Punjab and the Chief Commissioner of Coorg, but either of the said Local Governments may at any time, by notification in the local official Gazette, extend these sections to their territories from such day as may be fixed in any such notification.

Repeal of Act V of 1876.

2. (1) The Reformatory Schools Act, 1876, is hereby repealed.

(2) But all proceedings taken, orders passed, officers appointed or authorised and rules made under the said Act shall, as far as may be, be deemed to have been respectively passed, appointed or authorised and made under this Act.

(3) Any enactment or document referring to the said Act shall, as far as may be, be construed to refer to this Act, or to the corresponding portion thereof.

Section 399 of Act X of 1882 repealed on date fixed by notification under section 1, sub-section (3).

3. From the date fixed by any notification issued under section 1, sub-section (3), section 399 of the Code of Criminal Procedure, 1882, shall be repealed in the province to which the notification relates.

Definitions.

4. In this Act, unless there is anything repugnant in the subject or context,—

(a) "youthful offender" means any boy who has been convicted of any offence punishable with transportation or imprisonment and who, at the time of such conviction, was under the age of fifteen years;

(b) "Inspector-General" includes any officer appointed by the Local Government to perform all or any of the duties imposed by this Act on the Inspector-General; and

(c) "District Magistrate" shall include a Chief Presidency Magistrate.

[illegible] Inspector-General [illegible] Local Government [illegible]

(a) establish and maintain Reformatory Schools at such places as it may think fit;

(b) use as Reformatory Schools [illegible] such rules, consistent with this Act, as the Local Government may prescribe in this behalf;

(c) direct that any school so established or used shall cease to exist as a Reformatory School or to be used as such.

Requisites of schools.

5. Every school so established or used must provide—

(a) sufficient means of separating the inmates at night;

(b) proper sanitary arrangements, water supply, food, clothing and bedding for the youthful offenders detained therein;

(c) the means of giving such youthful offenders industrial training;

(d) an infirmary or proper place for the reception of such youthful offenders when sick.

Inspection of Reformatory Schools.

7. (1) Every school intended to be established or used as a Reformatory School shall, before being used as such, be inspected by the Inspector-General, and if he finds that the requirements of section 6 have been complied with, and that, in his opinion, such school is fitted for the reception of such youthful offenders as may be sent there under this Act, he shall certify to that effect, and such certificate shall be published in the local official Gazette, together with an order of the Local Government establishing the school as a Reformatory School or directing that it shall be used as such, and the school shall thereupon be deemed to be a Reformatory School.

(2) Every such school shall, from time to time and at least once in every year, be visited by the said Inspector-General, who shall send to the Local Government a report on the condition of the school in such form as the Local Government may prescribe.

Power of Court to order transportation [illegible]

8. (1) Whenever any youthful offender is [illegible] military [illegible] by which he is [illegible]

[illegible]

(3) The Local Government may make rules [illegible]—

(a) defining what youthful offenders should be sent to Reformatory Schools, having regard to the nature of their offences or other considerations, and

(b) regulating the periods for which youthful offenders may be sent to such schools according to their ages or other considerations.

Procedure where Magistrate is not empowered to pass an order under section 8.

9. (1) When any Magistrate not empowered to pass an order under the last foregoing section is of opinion that a youthful offender convicted by him is a proper person to be an inmate of a Reformatory School, he may, without passing sentence, record such opinion and submit his proceedings and forward the youthful offender to the District Magistrate to whom he is subordinate.

(2) The Magistrate to whom the proceedings are so submitted may make such further inquiry (if any) as he may think fit and pass such sentence and order for the detention in a Reformatory School of the youthful offender, or otherwise, as he might have passed if such youthful offender had been originally tried by him.

Power of Magistrates to direct boys under sixteen sentenced to imprisonment to be sent to Reformatory Schools.

10. The officer in charge of a prison in which a youthful offender is confined, in execution of a sentence of imprisonment, may bring him, if he has not then attained the age of fifteen years, before the District Magistrate within whose jurisdiction such prison is situate; and such Magistrate may, if such youthful offender appears to be a proper person to be an inmate of a Reformatory School, direct that, instead of undergoing the residue of his sentence, he shall be sent to a Reformatory School, and there detained for a period which shall be subject to the same limitations as are prescribed by or under section 8, with reference to the period of detention thereby authorised.

[illegible]

the Court or Magistrate [illegible] question of his age [illegible] shall record a finding therein [illegible] nearly as may be.

(2) A similar inquiry shall [illegible] finding recorded by every Magistrate [illegible] powered to pass an order under section [illegible] submitting his proceedings and forwarding [illegible] youthful offender to the District Magistrate [illegible] required by section 9, sub-section (1).

Government to determine Reformatory School to which such offenders shall be sent.

11. Every youthful offender directed by a Court or Magistrate to be sent to a Reformatory School shall be sent to such Reformatory School as the Local Government may, by general or special order appoint for the reception of youthful offenders so dealt with by such Court or Magistrate:

Provided that, if accommodation in a Reformatory School is not immediately available for such youthful offender, he may be detained in the juvenile ward or such other suitable part of a prison as the Local Government may direct—

(a) until he can be sent to a Reformatory School, or

(b) until the term of his original sentence expires,

whichever event may first happen. Should the term of his original sentence first expire, he shall thereupon be released, but, should he be sent to a Reformatory School, then the period of detention previously undergone shall be treated as detention in a Reformatory School.

Persons found to be over eighteen years not to be detained in Reformatory Schools.

12. (1) If at any time after a youthful offender has been sent to a Reformatory School it appears to the Committee of Visitors or Board of Management, as the case may be, that the age of such youthful offender has been understated in the order for detention, and that he will attain the age of eighteen years before the expiration of the period for which he has been ordered to be detained, they shall report the case for the orders of the Local Government.

(2) No person shall be detained in a Reformatory School after he has been found by the Local Government to have attained the age of eighteen years.

Discharge or removal by order of Government.

13. The Local Government may at any time order any youthful offender—

(a) to be discharged from a Reformatory School;

(b) to be removed from one Reformatory School to another such school situate within the territories subject to such Government: Provided that the whole period of his detention in a Reform[illegible]

tory School shall not be increased by such removal.

Power to Governor General in Council to direct use of Reformatories in one province for reception of youthful offenders from another

15 (1) The Governor General in Council may by general or special order direct that any Reformatory School situated in one province shall be available for the reception of youthful offenders directed to be sent to any Reformatory School by any Court or Magistrate in any other province.

(2) Any such order may also provide for the removal of the youthful offender and the cost of his maintenance, and may give any such further directions as may be necessary.

Certain orders not subject to appeal or revision

16. Nothing contained in the Code of Criminal Procedure, 1882, shall be construed to authorise any Court or Magistrate to alter or reverse in appeal or revision any order passed with respect to the age of a youthful offender or the substitution of an order for detention in a Reformatory School for transportation or imprisonment.

III — Management of Reformatory Schools.

Appointment of Superintendent and Committee of Visitors or Board of Management.

17. (1) For the control and management of every Reformatory School the Local Government shall appoint either (*a*) a Superintendent and a Committee of Visitors, or (*b*) a Board of Management.

(2) Every Committee and every Board so appointed must consist of not less than five persons, of whom two at least shall be Natives of India.

(3) The Local Government may suspend or remove any Superintendent or any Member of a Committee or Board so appointed.

Superintendent may license youthful offenders to employers of labour.

18. (1) Every Superintendent so appointed may, with the sanction of the Committee, by license under his hand permit any youthful offender sent to a Reformatory School, who has attained the age of fourteen years, to live under the charge of any trustworthy and respectable person named in the license, or any officer of Government or of a Municipality, being an employer of labour and willing to receive and take charge of him, on the condition that the employer shall keep such youthful offender employed at some trade, occupation or calling.

(2) The license shall be in force for three months and no longer, but may, at any time and from time to time until the expiration of the period for which the youthful offender has been directed to be detained, be renewed for three months at a time.

Cancellation of license.

19. The license shall be cancelled at the desire of the employer named in the license.

Determination of license.

20. If during the term of the license the employer named therein dies, or ceases from business or to employ labour, or the period for which the youthful offender has been directed to be detained in the Reformatory School expires, the license shall thereupon cease and determine.

Cancellation of license in case of ill-treatment.

21. If it appears to the Superintendent that the employer has ill treated the youthful offender, or has not adequately provided for his lodging and maintenance, the Superintendent may cancel the license.

Superintendent to be deemed guardian of youthful offenders

22. (1) The Superintendent of a Reformatory School shall be deemed to be the guardian of every youthful offender detained in such school, within the meaning of Act No XIX of 1850 (*concerning the bonding of apprentices*).

Power to apprentice youthful offender

(2) If it appears to the Superintendent that any youthful offender licensed under section 18 has behaved well during one or more periods of his license the Superintendent may, with the sanction of the Committee, apprentice him under the provisions of the said Act, and on such apprenticement the right to detain such youthful offender in a Reformatory School shall cease and the unexpired term (if any) of his sentence shall be cancelled.

Duties of Committee of Visitors.

23. (1) Every Committee of Visitors appointed under section 17 for a Reformatory School shall, at least once in every month,—

(*a*) visit the school, to hear complaints and see that the requirements of section 6 have been complied with, and that the management of the school is proper in all respects;

(*b*) examine the punishment-book;

(*c*) bring any special cases to the notice of the Inspector-General; and

(*d*) see that no person is illegally detained in the school

(2) If any member of a Committee of Visitors so appointed fails or neglects, during a period of six consecutive months, to visit the school and assist in the discharge of the duties aforesaid, he shall cease to be a member of such Committee.

Powers of Board of Management

24. If, in exercise of the power conferred by section 17, the Local Government appoints a Board of Management for any Reformatory School, such Board shall have the powers and perform the functions of the Superintendent under sections 18 to 22, both inclusive; and the license mentioned in section 18 may be under

the hand of their chairman; and they shall be deemed to be the guardians of the youthful offenders detained in such school.

Power to appoint Trustees or other Managers of a school to be a Board of Management.

25. The Local Government may declare any body of Trustees or Managers of a School, who are willing to act in conformity with the rules referred to in section 5, clause (*b*), to be a Board of Management under this Act, and thereupon such body or Managers shall have all the powers and perform all the functions of such Board of Management.

Power of Board to make rules.

26. (*1*) With the previous sanction of the Local Government, every Board of Management of a Reformatory School may from time to time make rules consistent with this Act—

(*i*) to prescribe the articles which are to be deemed to be "prohibited articles"; and

(*ii*) to regulate—

(*a*) the conduct of business of the Board;

(*b*) the management of the school;

(*c*) the education and industrial training of youthful offenders;

(*d*) visits to, and communication with, youthful offenders,

(*e*) the terms and conditions under which any articles declared by the Board to be "prohibited articles" may be introduced into or removed out of the school;

(*f*) the manner in which such articles are to be removed when introduced without due authority;

(*g*) the conditions and limitations under which such articles may be supplied outside the school to any youthful offender under order of detention therein;

(*h*) the conditions on which the possession by any such youthful offender of such articles may be sanctioned;

(*i*) the penalties to be imposed for the supply or possession of such articles when supplied or possessed without due authority,

(*j*) the punishment of offences committed by youthful offenders; and

(*k*) the granting of licenses for the employment of youthful offenders.

(*2*) In the absence of a Board of Management the Local Government may make rules consistent with this Act to regulate for any Reformatory School the matters mentioned in any clause of sub-section (*1*), other than clause (*ii*) (*a*), and also the mode in which the Committee of Visitors shall conduct their business.

IV.—Offences in relation to Reformatory Schools.

Penalty for introduction or removal or supply of prohibited articles and communication with youthful offenders.

27. Whoever, contrary to any rule made under section 26, introduces or removes or attempts by any means whatever to introduce or remove into or from any Reformatory School, or supplies or attempts to supply outside the limits of any Reformatory School to any youthful offender under order of detention therein, any prohibited article,

and every officer or person in charge of a Reformatory School who, contrary to any such rule, knowingly suffers any such article to be introduced into or removed from any Reformatory School, to be possessed by any youthful offender detained therein, or to be supplied to any such youthful offender outside its limits,

and whoever, contrary to any such rule, communicates or attempts to communicate with any such youthful offender,

and whoever abets any offence made punishable under this section,

shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding six months, or to fine not exceeding two hundred rupees, or to both.

Penalty for abetting escape of youthful offender.

28. Whoever abets an escape, or an attempt to escape, on the part of a youthful offender from a Reformatory School, or from the employer of such youthful offender, shall be punishable with imprisonment for a term which may extend to six months, or with fine not exceeding two hundred rupees, or with both.

Arrest of escaped youthful offender.

29. A Police-officer may, without orders from a Magistrate and without a warrant, arrest any youthful offender sent to a Reformatory School under this Act, who has escaped from such school or from his employer, and take him back to such school or to his employer.

V.—Miscellaneous.

Application of Act XV of 1869 to youthful offenders detained in Reformatory Schools

30. The provisions of the Prisoners' Testimony Act, 1869, shall be applied, so far as they can be made applicable, to youthful offenders detained in Reformatory Schools as if they were persons confined in jail within the meaning of that Act. XV of 18

Power to deal in other ways with youthful offenders including girls.

31. (*1*) Notwithstanding anything contained in this Act or in any other enactment for the time being in force, any Court may, if it shall think fit, instead of sentencing any youthful offender to transportation or imprisonment or directing him to be detained in a Reformatory School, order him to be—

(*a*) discharged after due admonition, or

(b) delivered to his parent or to his guardian or nearest adult relative, on such parent, guardian or relative executing a bond, with or without sureties, as the Court may require, to be responsible for the good behaviour of the youthful offender for any period not exceeding twelve months.

(2) For the purposes of this section the term "youthful offender" shall include a girl.

(3) The powers conferred on the Court by this section shall be exercised only by Courts empowered by or under section 8.

(4) When any youthful offender is convicted by a Court not empowered to act under this section and the Court is of opinion that the powers conferred by this section should be exercised in respect of such youthful offender, it may record such opinion and submit the proceedings and forward the youthful offender to the District Magistrate to whom such Court is subordinate.

(5) The District Magistrate to whom the proceedings are so submitted may thereupon make such order or pass such sentence as he might have made or passed if the case had originally been tried by him.

Procedure when youthful offender under detention in a Reformatory School is again convicted and sentenced.

32. When a youthful offender during his period of detention in a Reformatory School is again convicted by a criminal Court, the sentence of such Court shall commence at once, notwithstanding anything to the contrary in section 397 of the Code of Criminal Procedure, 1882, but the Court shall forthwith report the matter to the Local Government, which shall have power to deal with the matter in any way in which it thinks fit.

J. M. MACPHERSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 11th March, 1897, and is hereby promulgated for general information :—

ACT NO. IX OF 1897.

An Act to amend the law relating to Government and other Provident Funds.

WHEREAS it is expedient to amend the law relating to Government and other Provident Funds; It is hereby enacted as follows :—

Title, extent and commencement.

1. (1) This Act may be called the Provident Funds Act, 1897

(2) It extends to the whole of British India, including Upper Burma and British Baluchistan; and

(3) It shall come into force at once.

Definitions

2. In this Act—

(1) "Provident Fund" means a fund in which the subscriptions or deposits of any class or classes of employees are received and held on their individual accounts, and includes any contributions credited in respect of, and any interest accruing on, such subscriptions or deposits under the rules of the Fund:

(2) "Government Provident Fund" means a Provident Fund constituted by the authority of the Government for any class or classes of its employees:

(3) "Railway Provident Fund" means a Provident Fund constituted by the authority of the Government of India or of any company which administers a railway or tramway in British India, either under a special Act of Parliament or under contract with the Secretary of State in Council or the Government of India, for any class or classes of the employees on, or in connection with, such railway or tramway: and

(4) "compulsory deposit" means a subscription or deposit which is not repayable on the demand, or at the option, of the subscriber or depositor, and includes any contribution which may have been credited in respect of, and any interest or increment which may have accrued on, such subscription or deposit under the rules of the Fund.

Payment from Government or Railway Provident Fund on death of subscriber or depositor.

3. (1) When a subscriber to, or depositor in, any Government or Railway Provident Fund dies and the sum standing to his credit in the books of the Fund does not exceed two thousand rupees, the officer or person whose duty it is to make payment of such sum may pay it as follows :—

(a) he may pay it to any person entitled to receive it according to the rules of the Fund or, in the absence of any rule of the Fund to the contrary, to any person nominated in writing by the deceased subscriber or depositor to receive it;

(b) in any case not hereinbefore provided for, he may pay it to any person appearing to him to be entitled to receive it.

(2) The provisions of sub-section (1) shall apply to any such sum which, at the commencement of this Act, stands to the credit of any subscriber or depositor already deceased.

(3) Nothing in this section shall affect the validity of the rules of any Fund in so far as such rules may provide for the disposal of sums exceeding two thousand rupees.

Government and Railway Provident Funds not to be attached

4. After the commencement of this Act, the compulsory deposits in any Government or Railway Provident Fund shall not be liable to attachment under any decree or order of a Court of Justice in respect of any debt or liability incurred by a subscriber to, or depositor in, such Fund, and neither the Official Assignee, nor a Receiver appointed under Chapter XX of the Code of Civil Procedure, shall be entitled to, or have any claim on, any such compulsory deposit.

Act 1882.

Protection for anything done in good faith under this Act

5. No suit or other legal proceeding shall lie against any person in respect of anything done or in good faith intended to be done in pursuance of the provisions of this Act.

Power to extend Act to other Provident Funds.

6. The Governor General in Council may, in his discretion, by notification in the official Gazette, extend the provisions of this Act to any Provident Fund established for the benefit of its employees by any local authority within the meaning of the Local Authorities Loan Act, 1879.

XI of 1879.

Saving as to estates of soldiers.

7. Nothing in section 5 shall apply to money belonging to the estate of any European officer, non-commissioned officer or soldier dying in Her Majesty's service in India, or of any European who at the time of his death was a deserter from such service.

J. M. MACPHERSON,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 11th March, 1897, and is hereby promulgated for general information : —

ACT No. X OF 1897.

THE GENERAL CLAUSES ACT, 1897.

CONTENTS.

Preliminary.

An Act to consolidate and extend the General Clauses Acts, 1868 and 1887.

WHEREAS it is expedient to consolidate and extend the General Clauses Acts, 1868 and 1887; It is hereby enacted as follows:—

Preliminary.

1. (1) This Act may be called the General Clauses Act, 1897; and

(2) It shall come into force at once.

2. The Acts mentioned in the schedule are repealed to the extent specified in the fourth column thereof.

General Definitions.

3. In this Act, and in all Acts of the Governor General in Council and Regulations made after the commencement of this Act, unless there is anything repugnant in the subject or context,—

(1) "abet," with its grammatical variations and cognate expressions, shall have the same meaning as in the Indian Penal Code:

(2) "act," used with reference to an offence or a civil wrong, shall include a series of acts, and words which refer to acts done extend also to illegal omissions:

(3) "affidavit" shall include affirmation and declaration in the case of persons by law allowed to affirm or declare instead of swearing:

(4) "barrister" shall mean a barrister of England or Ireland, or a member of the Faculty of Advocates in Scotland:

(5) "Bengal Act" shall mean an Act made by the Lieutenant-Governor of Bengal in Council under the Indian Councils Acts, 1861 and 1892:

(6) "Bombay Act" shall mean an Act made by the Governor of Bombay in Council under the Indian Councils Acts, 1861 and 1892:

(7) "British India" shall mean all territories and places within Her Majesty's dominions which are for the time being governed by Her Majesty through the Governor General of India or through any Governor or other officer subordinate to the Governor General of India:

(8) "British possession" shall mean any part of Her Majesty's dominions, exclusive of the United Kingdom, and, where parts of those dominions are under both a central and a local legislature, all parts under the central legislature shall, for the purposes of this definition, be deemed to be one British possession: "British possession."

(9) "Chapter" shall mean a Chapter of the Act or Regulation in which the word occurs: "Chapter."

(10) "Collector" shall mean, in a Presidency-town, the Collector of Calcutta, Madras or Bombay, as the case may be and, elsewhere, the chief officer in charge of the revenue administration of a district: "Collector."

(11) "Colony" shall mean any part of Her Majesty's dominions, exclusive of the British Islands and of British India, and, where parts of those dominions are under both a central and a local legislature, all parts under the central legislature shall, for the purposes of this definition, be deemed to be one colony: "Colony."

(12) "commencement," used with reference to an Act or Regulation, shall mean the day on which the Act or Regulation comes into force: "Commencement."

(13) "Commissioner" shall mean the chief officer in charge of the revenue-administration of a division: "Commissioner"

(14) "consular officer" shall include consul-general, consul, vice-consul, consular agent, pro consul and any person for the time being authorized to perform the duties of consul-general, consul, vice consul or consular agent: "Consular officer."

(15) "District Judge" shall mean the Judge of a principal Civil Court of original jurisdiction, but shall not include a High Court in the exercise of its ordinary or extraordinary original civil jurisdiction: "District Judge."

(16) "document" shall include any matter written, expressed or described upon any substance by means of letters, figures or marks, or by more than one of those means, which is intended to be used, or which may be used, for the purpose of recording that matter: "Document

(17) "enactment" shall include a Regulation (as hereinafter defined) and any Regulation of the Bengal, Madras or Bombay Code, and shall also include any provision contained in any Act or in any such Regulation as aforesaid: "Enactment.

her."

(18) "father", in the case of any one whose personal law permits adoption, shall include an adoptive father:

ancial r."

(19) "financial year" shall mean the year commencing on the first day of April:

d faith."

(20) a thing shall be deemed to be done in "good faith" where it is in fact done honestly, whether it is done negligently or not:

vern- nt."

(21) "Government" or "the Government" shall include the Local Government as well as the Government of India:

vern- nt of In- "

(22) "Government of India" shall mean the Governor General in Council or, during the absence of the Governor General from his Council, the President in Council, or the Governor General alone, as regards the powers which may be lawfully exercised by them or him respectively:

Majes- or "the een."

(23) "Her Majesty" or "the Queen" shall include Her successors:

h ."

(24) "High Court," used with reference to civil proceedings, shall mean the highest Civil Court of appeal in the part of British India in which the Act or Regulation containing the expression operates:

oveable rty."

(25) "immoveable property" shall include land, benefits to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth:

ison- of 1860.

(26) "imprisonment" shall mean imprisonment of either description as defined in the Indian Penal Code:

a."

(27) "India" shall mean British India, together with any territories of any Native Prince or Chief under the suzerainty of Her Majesty exercised through the Governor General of India or through any Governor or other officer subordinate to the Governor General of India:

Lau- ."

(28) "local authority" shall mean a municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of a municipal or local fund:

Gov- t"

(29) "Local Government" shall mean the person authorized by law to administer executive government in the part of British India in which the Act or Regulation containing the expression operates, and shall include a Chief Commissioner:

as

(30) "Madras Act" shall mean an Act made by the Governor of Fort St. George in Council under the Indian Councils Acts, 1861 and 1892:

c. 67; 5

c. 14. trate."

(31) "Magistrate" shall include every person exercising all or any of the powers of a Magistrate under the Code of Criminal Procedure for the time being in force:

82.

(32) "master," used with reference to a ship, shall mean any person (except a pilot or harbour-master) having for the time being control or charge of the ship: "Maste a ship).

(33) "month" shall mean a month reckoned according to the British calendar: "Month

(34) "moveable property" shall mean property of every description, except immoveable property: "Move property.

(35) "North-Western Provinces and Oudh Act" shall mean an Act made by the Lieutenant-Governor of the North-Western Provinces and Oudh in Council under the Indian Councils Acts, 1861 and 1892: "North- tern Pr ces and C Act" 24 & 25 Vict., c. 55 & 56 Vict., c.

(36) "oath" shall include affirmation and declaration in the case of persons by law allowed to affirm or declare instead of swearing: "Oath."

(37) "offence" shall mean any act or omission made punishable by any law for the time being in force: "Offence

(38) "Part" shall mean a Part of the Act or Regulation in which the word occurs: "Part."

(39) "person" shall include any company or association or body of individuals, whether incorporated or not: "Person."

(40) "Political Agent" shall include— "Politica Agent."

(a) the principal officer representing the Government in any territory or place beyond the limits of British India, and

(b) any officer of the Government of India or of any Local Government appointed by the Government of India or the Local Government to exercise all or any of the powers of a Political Agent for any place not forming part of British India under the law for the time being in force relating to foreign jurisdiction and extradition:

(41) "Presidency-town" shall mean the local limits for the time being of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William, Madras or Bombay, as the case may be: "Presi cy-town."

(42) "Privy Council" shall mean the Lords and others for the time being of Her Majesty's Most Honourable Privy Council: "Privy C cil."

(43) "province" shall mean the territories for the time being administered by any Local Government: "Prov ce

(44) "public nuisance" shall mean a public nuisance as defined in the Indian Penal Code: "Public nance" XLV of 18

(45) "registered," used with reference to a document, shall mean registered in British India under the law for the time being in force for the registration of documents: "Registere

(46) "Regulation" shall mean a Regulation made under the Government of India Act, 1870:

(47) "rule" shall mean a rule made in exercise of a power conferred by any enactment, and shall include a regulation made as a rule under any enactment:

(48) "schedule" shall mean a schedule to the Act or Regulation in which the word occurs:

(49) "Scheduled District" shall mean a "Scheduled District" as defined in the Scheduled Districts Act, 1874:

(50) "section" shall mean a section of the Act or Regulation in which the word occurs:

(51) "ship" shall include every description of vessel used in navigation not exclusively propelled by oars:

(52) "sign," with its grammatical variations and cognate expressions, shall, with reference to a person who is unable to write his name, include "mark", with its grammatical variations and cognate expressions:

(53) "son", in the case of any one whose personal law permits adoption, shall include an adopted son:

(54) "sub-section" shall mean a sub-section of the section in which the word occurs:

(55) "swear", with its grammatical variations and cognate expressions, shall include affirming and declaring in the case of persons by law allowed to affirm or declare instead of swearing:

(56) "vessel" shall include any ship or boat or any other description of vessel used in navigation:

(57) "will" shall include a codicil and every writing making a voluntary posthumous disposition of property:

(58) expressions referring to "writing" shall be construed as including references to printing, lithography, photography and other modes of representing or reproducing words in a visible form: and

(59) "year" shall mean a year reckoned according to the British calendar.

4. (1) The definitions in section 3 of the llowing words and expressions, that is to say affidavit," "barrister," "British India," "District Judge," "father," "Government of India," Her Majesty" or "the Queen," "High Court immoveable property," "imprisonment," "Local overnment," "Magistrate," "month," "moveble property," "oath," "person," "section," son," "swear," "will" and "year," pply also, unless there is anything repugnant the subject or context, to all Acts of the overnor General in Council made after the ird day of January, 1868, and to all Regutions made on or after the fourteenth day January, 1887.

(2) The definitions in the said section of the following words and expressions, that is to say, "abet," "Chapter," "commencement," "financial year," "local authority," "master," "offence," "Part," "public nuisance," "registered," "schedule," "ship," "sign," "sub-section" and "writing," apply also, unless there is anything repugnant in the subject or context, to all Acts of the Governor General in Council and Regulations made on or after the fourteenth day of January, 1887.

General Rules of Construction.

Coming into operation of enactments.

5. (1) Where any Act of the Governor General in Council is not expressed to come into operation on a particular day, then it shall come into operation on the day on which it receives the assent of the Governor General.

(2) Where any Act of the Governor General in Council is reserved under the Indian Councils Act, 1861, section 20, for the signification of Her Majesty's pleasure thereon, then, if no later date is expressed, it shall come into operation, if assented to by Her Majesty, on the day on which the assent of Her Majesty is duly proclaimed.

24 & 25 Vict., c. 67.

(3) Unless the contrary is expressed, an Act of the Governor General in Council or Regulation shall be construed as coming into operation immediately on the expiration of the day preceding its commencement.

Effect of repeal.

6. Where this Act, or any Act of the Governor General in Council or Regulation made after the commencement of this Act, repeals any enactment hitherto made or hereafter to be made, then, unless a different intention appears, the repeal shall not—

(a) revive anything not in force or existing at the time at which the repeal takes effect; or

(b) affect the previous operation of any enactment so repealed or anything duly done or suffered thereunder; or

(c) affect any right, privilege, obligation or liability acquired, accrued or incurred under any enactment so repealed; or

(d) affect any penalty, forfeiture or punishment incurred in respect of any offence committed against any enactment so repealed; or

(e) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if the repealing Act or Regulation had not been passed.

7. (1) In any Act of the Governor General in Council or Regulation made after the commencement of this Act, it shall be necessary, for the purpose of reviving, either wholly or partially, any enactment wholly or partially repealed, expressly to state that purpose.

(2) This section applies also to all Acts of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.

8. (1) Where this Act, or any Act of the Governor General in Council or Regulation made after the commencement of this Act, repeals and re-enacts, with or without modification, any provision of a former enactment, then references in any other enactment or in any instrument to the provision so repealed shall, unless a different intention appears, be construed as references to the provision so re-enacted.

9 (1) In any Act of the Governor General in Council or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of excluding the first in a series of days or any other period of time, to use the word "from," and, for the purpose of including the last in a series of days or any other period of time, to use the word "to".

(2) This section applies also to all Acts of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.

10. (1) Where, by any Act of the Governor General in Council or Regulation made after the commencement of this Act, any act or proceeding is directed or allowed to be done or taken in any Court or office on a certain day or within a prescribed period, then, if the Court or office is closed on that day or the last day of the prescribed period, the act or proceeding shall be considered as done or taken in due time if it is done or taken on the next day afterwards on which the Court or office is open:

Provided that nothing in this section shall apply to any act or proceeding to which the Indian Limitation Act, 1877, applies.

(2) This section applies also to all Acts of the Governor General in Council and Regulations made on or after the fourteenth day of January, 1887.

11. In the measurement of any distance, for the purposes of any Act of the Governor General in Council or Regulation made after the commencement of this Act, that distance shall, unless a different intention appears, be measured in a straight line on a horizontal plane.

12. Where, by any enactment now in force or hereafter to be in force, any duty of customs or excise, or in the nature thereof, is leviable on any given quantity, by weight, measure or value of any goods or merchandize, then a like duty is leviable according to the same rate on any greater or less quantity.

Gender and number.

13. In all Acts of the Governor General in Council and Regulations, unless there is anything repugnant in the subject or context,—

(1) words importing the masculine gender shall be taken to include females; and

(2) words in the singular shall include the plural, and *vice versâ*.

Powers and Functionaries.

Powers conferred on the Government to be exercisable from time to time.

14. (1) Where, by any Act of the Governor General in Council or Regulation made after the commencement of this Act, any power is conferred on the Government, then that power may be exercised from time to time as occasion requires.

(2) This section applies also to all Acts of the Governor General in Council and Regulations made on or after the fourteenth day of January, 1887.

Power to appoint to include power to appoint *ex officio*.

15. Where, by any Act of the Governor General in Council or Regulation, a power to appoint any person to fill any office or execute any function is conferred, then, unless it is otherwise expressly provided, any such appointment, if it is made after the commencement of this Act, may be made either by name or by virtue of office.

Power to appoint to include power to suspend or dismiss.

16 Where, by any Act of the Governor General in Council or Regulation, a power to make any appointment is conferred, then, unless a different intention appears, the authority having power to make the appointment shall also have power to suspend or dismiss any person appointed by it in exercise of that power.

Substitution of functionaries.

17. (1) In any Act of the Governor General in Council or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of indicating the application of a law to every person or number of persons for the time being executing the functions of an office, to mention the official title of the officer at present executing the functions, or that of the officer by whom the functions are commonly executed.

(2) This section applies also to all Acts of the Governor General in Council made after the third day of January 1868, and to all Regulations made on or after the fourteenth day of January, 1887.

Successors.

18. (1) In any Act of the Governor General in Council or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of indicating the relation of a law to the successors of any functionaries or of corporations having perpetual succession, to express its relation to the functionaries or corporations.

(2) This section applies also to all Acts of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.

19. (1) In any Act of the Governor General in Council or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of expressing that a law relative to the chief or superior of an office shall apply to the deputies or subordinates lawfully performing the duties of that office in the place of their superior, to prescribe the duty of the superior.

(2) This section applies also to all Acts of the Governor General in Council made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.

Provisions as to Orders, Rules, etc., made under Enactments.

20. Where, by any Act of the Governor General in Council or Regulation, a power to issue any order, scheme, rule, form or bye-law is conferred then expressions used in the order, scheme, rule, form or bye-law, if it is made after the commencement of this Act, shall, unless there is anything repugnant in the subject or context, have the same respective meanings as in the Act or Regulation conferring the power.

21. Where, by any Act of the Governor General in Council or Regulation, a power to make orders, rules or bye-laws is conferred, then that power includes a power, exercisable in the like manner and subject to the like sanction and conditions (if any), to add to, amend, vary or rescind any orders, rules or bye-laws so made.

22. Where, by any Act of the Governor General in Council or Regulation which is not to come into force immediately on the passing thereof, a power is conferred to make rules or bye-laws, or to issue orders with respect to the application of the Act or Regulation, or with respect to the establishment of any Court or office or the appointment of any Judge or officer thereunder, or with respect to the person by whom, or the time when, or the place where, or the manner in which, or the fees for which, anything is to be done under the Act or Regulation, then that power may be exercised at any time after the passing of the Act or Regulation, but rules, bye-laws or orders so made or issued shall not take effect till the commencement of the Act or Regulation.

23. Where, by any Act of the Governor General in Council or Regulation, a power to make rules or bye-laws is expressed to be given subject to the condition of the rules or bye-laws being made after previous publication, then the following provisions shall apply, namely :—

(1) the authority having power to make the rules or bye-laws shall, before making them, publish a draft of the proposed rules or bye-laws for the information of persons likely to be affected thereby ;

(2) the publication shall be made in such manner as that authority deems to be sufficient, or, if the condition with respect to previous publication so requires, in such manner as the Governor General in Council or the Local Government prescribes ;

(3) there shall be published with the draft a notice specifying a date on or after which the draft will be taken into consideration ;

(4) the authority having power to make the rules or bye laws, and, where the rules or bye laws are to be made with the sanction, approval or concurrence of another authority, that authority also, shall consider any objection or suggestion which may be received by the authority having power to make the rules or bye laws from any person with respect to the draft before the date so specified ;

(5) the publication in the Gazette of a rule or bye-law purporting to have been made in exercise of a power to make rules or bye-laws after previous publication shall be conclusive proof that the rule or bye-law has been duly made.

Continuation of orders, etc., issued under enactments repealed and re-enacted.

24. Where any Act of the Governor General in Council or Regulation is, after the commencement of this Act, repealed and re-enacted with or without modification, then, unless it is otherwise expressly provided, any order, scheme, rule, form or bye-law, issued under the repealed Act or Regulation, shall, so far as it is not inconsistent with the provisions re-enacted, continue in force, and be deemed to have been issued under the provisions so re-enacted, unless and until it is superseded by any order, scheme, rule, form or bye-law issued under the provisions so re-enacted.

Miscellaneous.

XLV of 1860. Recovery of fines.

25. Sections 63 to 70 of the Indian Penal Code and the provisions of the Code of Criminal Procedure for the time being in force in relation to the issue and the execution of warrants for the levy of fines shall apply to all fines imposed under any Act, Regulation, rule or bye-law, unless the Act, Regulation, rule or bye-law contains an express provision to the contrary.

Provision as to offences punishable under two or more enactments.

26. Where an act or omission constitutes an offence under two or more enactments, then the offender shall be liable to be prosecuted and punished under either or any of those enactments, but shall not be liable to be punished twice for the same offence.

Meaning of service by post.

27. Where any Act of the Governor General in Council or Regulation made after the commencement of this Act authorizes or requires any document to be served by post, whether the expression "serve" or either of the expressions "give" or "send" or any other expression is used, then, unless a different intention appears, the service shall be deemed to be effected by properly addressing, pre-paying and posting, by registered post, a letter containing the document, and, unless the contrary is proved, to have been effected at the time at which the letter would be delivered in the ordinary course of post.

ation of ctments.

28. (*1*) In any Act of the Governor General in Council or Regulation, and in any rule, bye-law, instrument or document, made under, or with reference to, any such Act or Regulation, any enactment may be cited by reference to the title or short title (if any) conferred thereon or by reference to the number and year thereof, and any provision in an enactment may be cited by reference to the section or sub-section of the enactment in which the provision is contained.

(*2*) In this Act and in any Act of the Governor General in Council or Regulation made after the commencement of this Act, a description or citation of a portion of another enactment shall, unless a different intention appears, be construed as including the word, section or other part mentioned or referred to as forming the beginning and as forming the end of the portion comprised in the description or citation.

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29. The provisions of this Act respecting the construction of Acts, Regulations, rules or bye-laws made after the commencement of this Act shall not affect the construction of any Act, Regulation, rule or bye-law made before the commencement of this Act, although the Act, Regulation, rule or bye-law is continued or amended by an Act, Regulation, rule or bye-law made after the commencement of this Act.

THE SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

Year.	No.	Title or subject.	Extent of repeal.
1808	I	The General Clauses Act, 1808.	The whole
1872	I	The Indian Evidence Act, 1872.	So much as relates to Act I of 1808.
1887	I	The General Clauses Act, 1887.	The whole.
1891	XII	The Repealing and Amending Act, 1891.	So much as relates to Act I of 1808.

J. M. MACPHERSON,

Secretary to the Government of India

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 13, 1897.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Thursday, the 11th March, 1897.

PRESENT:

His Excellency the Earl of Elgin, Viceroy and Governor General of India, P.C., G.M.S.I., G.M.I.E., LL.D., *presiding*.

His Honour Sir Alexander Mackenzie, K.C.S.I., Lieutenant-Governor of Bengal.

His Excellency Sir G. S. White, G.C.I.E., K.C.B., V.C., Commander-in-Chief in India.

The Hon'ble Sir J. Westland, K.C.S.I.

The Hon'ble Sir J. Woodburn, K.C.S.I.

The Hon'ble M. D. Chalmers.

The Hon'ble Major-General Sir E. H. H. Collen, K.C.I.E.

The Hon'ble A. C. Trevor, C.S.I.

The Hon'ble M. R. Ry. P. Ananda Charlu, Rai Bahadur.

The Hon'ble Sir G. H. P. Evans, K.C.I.E.

The Hon'ble Alan Cadell, C.S.I.

The Hon'ble J. D. Rees, C.I.E.

The Hon'ble G. P. Glendinning.

The Hon'ble Nawab Amir-ud-Din Ahmad Khan, C.I.E., Bahadur, Fakhar-uddoulah, Chief of Loharu.

The Hon'ble Rao Sahib Balwant Rao Bhuskute.

The Hon'ble P. Playfair, C.I.E.

The Hon'ble Rahimtula Muhammad Sayani, M.A., LL.B.

The Hon'ble Pandit Bishambar Nath.

The Hon'ble Joy Gobind Law.

The Hon'ble C. C. Stevens, C.S.I.

The Hon'ble Sir H. T. Prinsep Kt.

The Hon'ble H. E. M. James.

QUESTIONS AND ANSWERS.

The Hon'ble RAO SAHIB BALWANT RAO BHUSKUTE asked:—

"(1) Is it true that a circular has been issued by the Comptroller General of India to his nine subordinate provincial Comptrollers regarding

the recruitment of European and Eurasian young men in the Account Offices?

"(2) If true, has it been issued with the sanction of the Government of India? Will they be pleased to reconsider it, as it tends to give rise to racial distinctions and not to efficiency?"

The Hon'ble SIR JAMES WESTLAND replied:—

"The Comptroller General has recently addressed his account officers on the subject mentioned by the Hon'ble Member. The Comptroller General does not require the sanction of the Government in issuing instructions on such matters when they are in conformity with the orders of Government.

"The Hon'ble Member will find all information about the Subordinate Account Service and the manner of its recruitment in the papers relating to the Public Service Commission. The orders of the Government for the recruitment, for that service, of the better educated classes of Natives of India, both of Asiatic and of European race, had been somewhat overlooked, and I considered it necessary to draw the attention of the Comptroller General to the fact that, if the account officers did not exercise their power of bringing young men into the office on higher salaries than those intended for the less educated classes, they would not obtain efficient men for their higher posts. The Comptroller General's instructions contained in this letter to his account officers deal with only a part of the matter, namely, that relating to young men of European or of mixed race; but it was distinctly the intention of the Government of India, in recruiting for the service in question, to provide for the appointment to it of domiciled Europeans and Eurasians and Muhammadans, as well as of Bengalis; and it seems to the Government that the correction of a system of recruitment which was not authorized by Government, and which has the practical effect of confining appointments in Calcutta to one class only, is the abolition and not the institution of a racial distinction."

REFORMATORY SCHOOLS BILL.

The Hon'ble SIR JOHN WOODBURN moved that the Report of the Select Committee on the Bill to amend the law relating to Reformatory Schools and to make further provision for dealing with youthful offenders be taken into consideration. He said:—"It is unnecessary that I should detain the Council at any length in explaining the proposals of the Select Committee. The Committee designedly framed their Report in some detail so that Hon'ble Members might have an opportunity, if they were interested in the matter, during the three weeks that it has been before them, to examine and consider the recommendations. They are not numerous and for the most part are minor. The minor proposals have, I trust, been sufficiently explained in the Report, and there are only two or three of them to which I desire to direct at present the attention of the Council. The first of these is the alteration of the definition of 'youthful offender.' The age at which a lad is to be sent to a Reformatory School has been reduced from 16 to 15, and this gives the opportunity which has been urged by several Local Governments of extending the minimum period of detention in a Reformatory School from two to three years. If you want to reform a lad, it is certainly advisable to catch him early, and all our experience has shown that a detention of only two years is generally insufficient to carry out the purpose intended. The object of reforming the character of the lads under our care will be better fulfilled by the arrangements made under this present amendment than under the expiring Act. In clause 12 we have, on the suggestion of the North-Western Provinces and the Oudh Government, recast the proviso to this clause so as to make it impossible to keep a boy who has been sent to jail to wait there until he can be removed to a reformatory for a longer term in the jail than that of his substantive sentence. In clause 16 we have, in accordance with the criticisms offered to us, amended it so as to leave the jurisdiction of the superior Courts under the Code of Criminal Procedure, that is to say, their ordinary jurisdiction, altogether unrestricted, except in respect of two matters—the age of the youthful offender and the propriety of sending him to a Reformatory School instead of sending

him to jail. On these two matters we think the local decisions ought to be maintained as final. In clauses 18 and 22 we have made what I consider a useful amendment, in requiring the sanction of the Committee which governs the affairs of Reformatory Schools to any arrangements made by the Superintendent of the School for the employment of the lads who finish their term there.

"These are the most important of the minor changes. The major changes are two: the first of these has been made at the instance of the High Court of Bengal. They represented to us strongly, and I think reasonably, that there ought to be in the Bill some provision by which the Courts should be guided as to the class of boys who ought to be sent to a Reformatory School and the character of the offences for which they should be committed to it. The old Act contained no such provision. The Bill which the Select Committee had before it had no such provision, but we thought that it was best to leave the definition of the offences for which boys should be sent to a Reformatory School to rules made by the respective Local Governments rather than by a definite differentiation of those classes of offences in the Criminal Procedure Code which might seem generally the most fit for purposes of the kind. Obviously cases of theft and burglary are the sort of cases in which a convicted boy would most ordinarily be sent to a Reformatory School, but there are in some Provinces other kinds of offences such as fire raising and others which will occur to the Members of this Council in which the prevalence of that kind of crime may make it expedient that they should be included in the list of offences for which Magistrates should be advised to send lads to a Reformatory School. The Government of the North-Western Provinces in consultation with the Provincial High Court have drawn up excellent rules, practical and sensible, which guide the Magistrates of those Provinces, and I think that there can be very little doubt that the Governments of other Provinces, in concert with their own High Courts, may draw up similar rules suitable to their own territory. Accordingly in the section we have merely said that the Magistrate before whom a case of the kind occurs will be guided by the executive rules which will be issued from time to time by the Government to which he is subordinate. The other major matter is a provision by which the Magistrates of Districts or the Magistrates having jurisdiction are authorised, instead of passing a sentence of imprisonment or instead of sending a boy to a Reformatory School, to dismiss him either with an admonition or under a suitable guarantee that he will be properly looked after by his relatives. This is a suggestion that was made by my friend the Hon'ble Mr. Chalmers on the experience that he has gained in England, and I think that this is a very important innovation in our Indian legal practice. The power of dismissing a juvenile offender with a mere admonition is new to our Indian Legislation and is new to magisterial practice, and the Select Committee, in accordance with the opinions of many of the Local Governments, have thought that this power should be exercised only by Magistrates specially selected for the purpose by the Local Governments; but, if a lad comes before a Magistrate who has not got these powers, it is open to him to send up the case with his recommendations to the Magistrate of the District, who in all such cases will have all those powers.

"There remains only one other matter to which I should draw the attention of the Council. It was very strongly pressed upon us by the Government of Madras that Reformatory Schools for girls should be opened as well as Reformatory Schools for boys. On this suggestion we have consulted all the other Local Governments, and they are unanimous that a plan of Reformatory Schools for girls is inexpedient in the present state of Indian society. The radical objection to the proposal is this: that a girl in a Reformatory School would ordinarily be confined between the ages of 12 and 18, in the very period in which, according to the custom of her race, the marriage arrangements for her future will be made. Those marriage arrangements would be impossible in a Reformatory School, and there is therefore imminent risk that the girl might remain altogether unmarried, that she would return to her parents or guardians at a stage in life in which they would find it very difficult if not impossible to make marriage arrangements for her and that it might end in leading the girl to a condition of prostitution. This is a fatal objection, I think, and on this point I agree with all the rest of the members of the Committee. But it may be otherwise in Madras where there

are large Christian communities I should be extremely sorry to think that Christian communities should contribute in any considerable numbers to the criminal classes, but, if the Madras Government is satisfied that among these Christian communities a system of this kind of girl reformatories is necessary, is expedient, and is consistent with the customs of the community, it will be open for the Madras Government to pass a local law for themselves. Then there is a further point: that according to the information before us in other parts of India, exclusive of Madras, there is certainly no occasion for an arrangement of the kind and there would be extreme difficulty in carrying it out. The Lieutenant-Governor of the North-Western Provinces made a census on a particular day as to the number of female juvenile criminals in jail in those Provinces. On that date there were only ten girls in jail who could be classed as juvenile criminals. Of these two were under sentences for less than a month, and of the remainder there were four who were very doubtful subjects indeed for a Reformatory School. There were thus only six girls in the whole of the North-Western Provinces who could be sent to a Reformatory School, and arrangements for properly educating, teaching and training a class of only six girls would be obviously extremely difficult and very expensive to carry out. In the same way we were advised that in the whole of the Bombay Presidency convictions of female juvenile criminals did not exceed 30 in the year and in Burma only 13. These are reasons in addition to the radical one which I have mentioned which render the extension of the Reformatory Act to girls for the present unnecessary as well as inexpedient. We have, however, made a provision which goes some distance towards meeting the proposals of the Madras Government, and that is that we have included girls with boys in the section which allows a Magistrate to dismiss a juvenile criminal on conviction with only an admonition, or on the security of parents and guardians that she will be properly looked after.

"I think that these are all the observations that I have to make on the subject of this Bill. We are greatly indebted to the Judges of the High Court of Bengal for the practical and useful suggestions that they have made to us, and we are also indebted to Sir Henry Prinsep, who assisted us on the Committee with his counsel. I think the Bill will still further commend itself to my hon'ble friend opposite (Sir Henry Prinsep) inasmuch as it is altogether a new Bill and not an amending Act."

The Hon'ble RAO SAHIB BALWANT RAO BHUSKUTE said:—"My Lord,—Being on the Select Committee to which the present Bill was referred, I would certainly have contented myself with giving a silent vote for it, had it not been for the fact that it is one of the few important Bills of this session which had, to some extent, exercised the public mind. The important nature of the Bill was, no doubt, recognized by the hon'ble mover, Sir John Woodburn, when he introduced it last year in March, and allowed it to be taken up after such a long time, by which he was able to feel the pulse of the public with reference to it.

"The Bill had a twofold opposition, namely, that a youthful offender is intended to be detained in a sort of custody even after the expiration of the time the law determines to be sufficient for his correction, and that he is to be detained there even after an appellate Court commutes his sentence to a nominal imprisonment. The Bill thus deprives the youthful offender of a good deal of his liberty.

"In connection with these objections the proviso in section 8, clause 3, requires a special note. The period for which a youthful offender is to be sent to a reformatory, as well as the general desire for a classification of offences directing offenders to be sent there, have been, like most of the measures of Your Excellency's Government, left to the discretion of Local Governments. This is a very desirable proviso. It at once curtails the far too wide discretionary power given to the Magistrate in the original Bill without defeating any of its objects. I would fain countenance any legislation which could confer powers upon the executive officers to prevent disturbance tending to molest society. But such powers should in no case be more than are absolutely necessary. They must, moreover, be not purely discretionary, but should be so circumscribed as to be beyond the suspicion of being abused. The discretionary power in the original Bill given to a Magistrate, competent to do it, of directing offenders to be sent to reformatories, was regarded with distrust and

diffidence. The proviso will thus be looked upon as a material safeguard against all vexation. It softens the seeming objections to section 16.

"The whole of Chapter III, and sections 5, 6 and 7 clearly show that not only does the Bill aim at correcting a juvenile offender, but it aims at taking exquisite care of a fallen human being and a depraved nature prone to perpetrate grosser offences. The industrial training, the grant of licenses, the guardianship superintendents of reformatories are all matters conducing to the material interests of an offender, and will certainly tend to do him immense good.

"There is no doubt a considerable force in the desire expressed by several persons that juvenile female offenders should be exempted from the operation of the provisions of this Bill. But do what I can, I could not persuade myself to countenance such an exemption. If the provisions embodied in the present Bill are calculated to exercise a salutary influence on boys, I cannot see any reason why they should not do the same on girls. No great hardship can be imposed on them. Nor can they be deprived of a chance of being settled in marriage. A sort of practical training to be imparted in reformatories will improve their condition and will far more than make up for the grievances alleged Besides such cases are very rare."

The Hon'ble MR. REES said:—"My Lord, all Local Governments, I understand, were agreed in thinking that no Reformatory Schools need be provided for female juvenile offenders at present, but the Madras Government thinks that the opportunity should not be lost of providing for possible future requirements, and the North-Western Provinces Government concurs with Madras in holding that such provision could be made without exciting distrust and suspicion.

"The Hon'ble Member, in moving that the report be taken into consideration, has suggested that the difference of opinion expressed as regards the attitude of the people towards female reformatories may be due to the existence of a large Christian community in the Southern Presidency. I have no figures at hand, but, if I am right in thinking that Christians are about 2½ per cent. of the population, it is possible that this does not explain the matter. I should be tempted to find an explanation in the fact that Madras has not come so much under Muhammadan influence, were it not that the Government of the North-Western Provinces, which is emphatically the province of Hindustan, and the only one in India which has only one language, and that language Hindustani, has expressed the same opinion Probably the fact that Madras is an old settled province and that the people thereof, much to their credit, are generally inclined to think that Government means well by them, has something to say to the question.

"The Select Committee has, however, introduced a most important change in the desired direction, into the Bill, by amending section 31 so as to make its provisions applicable to female offenders who, if under the age of 15 years, may in future be discharged by Courts empowered with a reprimand, or delivered to their parents or guardians upon their becoming responsible for a limited period for their good behaviour.

"The Government of the North-Western Provinces and the Howard Association agreed in thinking that the case of juvenile female offenders could best be met by provisions similar to those of the Conditional Release of First Offenders Statute, from which this humane provision is taken.

"The change that has been made will also, I think, be very acceptable to Hindu opinion in Southern India, in proof of which I would venture to quote a short passage from the writings of an admittedly eminent exponent thereof, the late Professor Runganatham :—

"'Imprisonment in the case of a woman does a great deal more harm than in the case of a man. A woman may come out of jail as pure as when she went into it; but such is the general feeling against the demoralizing influences of jail life that her relations and friends will, if they do not disown and repudiate her, show an evident dislike to her society. Left to herself, shunned by those nearest and dearest to her, looked down upon by those who were wont to show her respect and destitute perhaps of the means of livelihood, she will be sorely tempted to fall.'

"Now, all that can be said against the imprisonment of adult women, which is unfortunately often unavoidable, applies with additional force in the case of female juvenile offenders. But if, as may be hoped and expected, Magistrates are freely empowered to act under the amended section 31, it will rarely happen in future that female juveniles will be thrown into jail in the company of adult female convicts of bad character."

The Hon'ble RAI BAHADUR P. ANANDA CHARLU said:—"On a point which the hon'ble mover (Sir John Woodburn) referred to as a minor one, but which I consider is a great deal more than a minor point, I wish to make a few remarks. It is with reference to section 16 of the Act. My objection is particularly to the saving clause of it. Nothing contained in the Code of Criminal Procedure, 1882, shall be construed to authorise any Court or Magistrate to alter or reverse in appeal or revision any order passed with respect to the age of a youthful offender or the substitution of an order for detention in a Reformatory School for transportation or imprisonment. Here I find a complete ousting of the jurisdiction of the superior Courts, and the explanation that I find is in paragraph 12 of the Report of the Select Committee. There they say, 'we agree generally with the criticisms which have been passed on this clause and they accordingly amended it so as to leave the jurisdiction of the superior Courts under the Code of Criminal Procedure unrestricted.' If it stopped there I should be perfectly content. There are the further words, 'Save in so far as it relates to orders passed with reference to the age of youthful offenders or the substitution of an order for detention in a reformatory for transportation or imprisonment.' As the section stood originally, it provided for this order falling to the ground as soon as that sentence was reversed or set aside, but, unless I am seriously mistaken, this section takes away even that exception. It seems to make the power of the Magistrate absolute and to make the power of the superior Courts to have no force whatsoever. My Lord, on this point I have only to call attention to the fact that so far as the Madras Government is concerned, that Government was strongly opposed to the interference with the powers of the Appellate and Original Courts. I believe the grounds for that are set forth in a paper submitted by Mr. Dumergne and the paragraph 8 contains, I believe, the arguments very strongly. Paragraph 8 is as follows: 'This clause is in my opinion open to serious objection. In some cases an Appellate or Revisional Court may alter a conviction and reduce the sentence of imprisonment, but will nevertheless be powerless to alter the order for detention in a reformatory for a period calculated probably with reference to the original conviction and sentence. Judges and Magistrates are liable to err. No distinction is drawn in clause 8 under the Code of Criminal Procedure and the power given to Magistrates, some of whom on being first appointed to the charge of a sub-division, are comparatively inexperienced' and he goes on further: 'I make this remark which I consider very cogent and sound.' Youths require the ordinary protection of the law against error and indiscretion even more than adults, and I am strongly of opinion that orders affecting the liberty of youths should be subject to appeal and revision quite as much as orders affecting the liberty of adults.' I do not think it is necessary to make this self-evident statement, that the superior Courts are generally ordinarily superior to the Courts to which they are superior. To say that the superior Courts shall not have the power to modify an order made by an inferior Court is to say something that amounts to this, that Magistrates will do something which the superior Courts might set their faces against, and therefore the superior Courts ought not to be given the power to do so. In the interests of liberty and for the reasons that have been mentioned by Mr. Dumergne in very clear terms, reasons in which the Madras Government has fully concurred, I think it is a matter of regret that the Select Committee have not thought fit to remove that objectionable portion. If in the Select Committee's Report there were any grounds stated, particularly pointing to the necessity for ousting the jurisdiction of the superior Courts and accumulating power in the hands of Magistracy only in that respect, I should probably not have troubled my learned colleagues, but I do not find the explanation in section 12 sufficient, and under these circumstances I have thought fit to make these remarks in the hope that in case the majority of you agreed with me, that difficulty would be got over. It struck me at one time that I might send in an amendment, but at the same time it struck me that, if many of you are against me, I shall be in no worse position by not sending in the amendment. If you are

with me, I do not think I shall have failed to gain my object in merely making the suggestion at the present moment."

The Hon'ble SIR JOHN WOODBURN said :—"I confess I was somewhat surprised at finding the Hon'ble Mr. Bhuskute taking up the position that sending girls to a Reformatory School would not be taken amiss by the people of the Hindu and Muhammadan communities. He was a member of the Select Committee, and I understood that he joined with the rest of the Committee in coming to the conclusion which is expressed in the Report. As to the remarks made by the Hon'ble Mr. Rees, it is true that Sir Antony Macdonnell expressed himself of the opinion that the establishment of a female juvenile reformatory in India was not likely to be regarded with distrust or suspicion, but the other Local Governments were definitely of opinion that it would be, and his own conclusion in the matter was this, that, as far as his Provinces were concerned, the small list of female juvenile offenders in jail showed the matter to be of little importance, and that he himself would certainly not incur the expense of establishing a Reformatory School for this class, were the proposed modification made in the law. The remarks of Mr. Charlu were, I think, answered by what I said in my opening speech. I said that the Select Committee had decided in section 16 to leave the jurisdiction of the superior Courts untrammelled except in two matters, and that it excluded the jurisdiction of the superior and lower Courts in these two matters because they were of opinion that the local officers who tried these juvenile criminals were in a better position to decide than an appellate Court could be, before whom the criminal was not brought, the question whether the character of the offender and the character of his relations led justly and properly to the opinion that boys should be sent to the Reformatory School, was a question which was in our judgment better decided on the spot than it could be in an appellate Court. The powers of the appellate Court are left otherwise entirely unaltered. If they are of opinion that the offence was not committed, they can acquit the prisoner ; if they are of opinion that the offence could be best met by a sentence of admonition, it is open to them to substitute the sentence of admonition for the sentence to send to a Reformatory School; but where it is simply a question whether a boy should be sent for a long period to jail or perhaps for a still longer period with the hope of reform to a reformatory, the Committee was of opinion that the decision of the local officers ought to be left untouched. The Hon'ble Mr. Charlu spoke of the absence of all differentiation in the Bill between petty and grievous offences. I have already explained that under rules which the Local Governments will be asked to pass in concert with the High Courts, guides will be given to the Magistrates as to the class of offences and the class of offenders in which the order of detention in a reformatory ought most properly to be passed. My hon'ble friend Sir Henry Prinsep drew my attention to an omission in my opening remarks. There is a new section in the Bill, which is section 32. The Judges of the High Court drew our attention to a case of this kind. A boy of 12 years of age on being sent to a Reformatory School for six years causes soon after admission grievous hurt to another boy, for which offence he is sentenced to two years' imprisonment. This sentence, under the law as it at present stands, is kept hanging over him all the time he is in school, and must exercise a very depressing effect throughout the reforming process. It might possibly prevent his being reformed at all. But suppose this boy is discharged from the school with an excellent character.. It would seem to be barbarous, if he is only to be discharged from school to be sent to jail for an offence committed six years before. In these remarks the whole Committee concurred with the Bengal High Court. It would be cruelty to send a boy to jail at the expiry of his term of detention in the reformatory in a case such as that suggested by the High Court, and in order to give effect to the suggestion of the Judges we added section 32 to the Bill. I hope that the cases will be very few in which a boy in a Reformatory School will be sent to a Magistrate and convicted and sentenced in Court. There are almost no conceivable cases short of the gravest crime, such as murder or incendiarism, in which a boy cannot be adequately punished under the ordinary rules, but should such a case arise in which the disciplinary rules are not

adequate and the Superintendent and his committee consider it essential that the boy should be sent for formal trial before a Magistrate, then it was the opinion of the Committee that the sentence of the Magistrate should take immediate effect and that the boy should be sent at once to the prison of the District, there to receive at once the punishment judged necessary by the Magistrate. If the term of imprisonment in the jail expires before the period for which he was to be detained in the reformatory, the boy after having finished his term of imprisonment will return to the reformatory to complete his term of imprisonment, but under no circumstances will a sentence of imprisonment be kept hanging over him until he is discharged from the reformatory."

The motion was put and agreed to.

The Hon'ble SIR JOHN WOODBURN moved that the Bill as amended be passed.

The motion was put and agreed to.

PROVIDENT FUNDS BILL.

The Hon'ble Mr. CHALMERS moved that the Report of the Select Committee on the Bill to amend the law relating to Government and other Provident Funds be taken into consideration. He said :—' The Report of the Committee has been in the hands of Hon'ble Members and it explains, I think, pretty fully every amendment and every change that has been made in the Bill. These amendments are for the most part of a formal character, and it is unnecessary for me to say more now. If any Hon'ble Member desires any further explanation, I shall be glad to give it on behalf of the Committee."

The Hon'ble RAO SAHIB BALWANT RAO BHUSKUTE said :—" My Lord,—Cases do not unfrequently occur in which respectable public servants with decent incomes often die through some untoward accident or another leaving behind them a large family which is only a slur on their memory. This is an indeed painful thing, but in so far as it is painful it is unavoidable. The circumstances of their penury are not associated with any improvidence on their part. They are merely accidental and therefore wholly beyond anyone's control. Nothing therefore can afford a more convincing proof of the humanity of Your Excellency's Government than the measure now placed before the Legislature. That it was expedient and necessary is beyond any doubt. Again the line of demarcation where attachment is to begin and its operation to cease has been very considerately laid down. The sum of Rs. 2,000 is a barely sufficient amount for starting business with, or for following a tolerably productive employment. Only this the Bill contemplates protecting from attachment.

" I would, however, wish that the present application of a ' Provident Fund constituted by the authority of the Government of India for the benefit of any class or classes of its employers' be extended to a far wider extent.

" My friend the Hon'ble Rai Bahadur Ananda Charlu and myself were requested by the Honorary Secretary, ' Sind Mutual Family Relief Fund' and several other similar officers of similar organisations to move for the extension of the proposed Act to their institutions. Neither my friend nor I was on the Select Committee to which the Bill was referred. Yet some of the members constituting it were consulted. They told us of the cogent difficulties in the way of legislation, such funds being more or less uncertain in their nature and dependent on the voluntary contributions of their organisers and subsequent members. Satisfying myself that sufficient attention was given to their request, I did not think of moving any amendment to the Bill as recommended by the Select Committee."

The Hon'ble SIR JAMES WESTLAND said :—" My hon'ble friend Mr. Bhuskute has referred to a number of funds the case of which was under the

consideration of the Select Committee upon representations made by their Secretaries. Latterly there have sprung up all over India a number of small societies of persons who combine together under some provision of this kind. They enrol themselves in a society, very often under the Limited Liability Act, and they make a promise mutually that when any one of them dies the other subscribers to the fund shall pay a certain amount, to be handed over to the representatives of the deceased or to the persons who have suffered loss by the death of the deceased. Now, these funds, so far as they go, are very laudable institutions, but the difficulty which we meet in striving to apply the rules of the proposed Act to these funds is this, that it is obviously impossible for us to lay down rules which would have the effect of enabling any person to defraud his creditors by the mere act of using part of his money for a voluntary insurance on his life. If we were to meet the request of all these petty funds to prevent their mutual subscriptions from being attached by the Courts, we do not know where a principle of that sort would stop. The result would be that we will have to apply the same measures to the voluntary insurance in big insurance companies, and we would thus enable persons who may be in debt to remove the money they possess from the control of creditors by the simple operation of insuring their lives or passing the money into some insurance company's possession. It was for this reason that we drew the sharp distinction between compulsory deposits, which are taken from a man as part of the considerations of his service of employment, and the merely voluntary deposits which a man may pay into a fund whether he pleases or not.

"It seems to us that a great distinction can be drawn in respect to the protection which we are to give to monies subscribed under these two circumstances. A man who subscribes compulsorily to a Provident Fund as part of the condition of his receiving his income, may reasonably obtain protection in respect of the monies he subscribes; but a man who has got into debt, and who voluntarily taking his money from any possible control of his creditors passes it into one of these Provident Funds, should not and does not thereby get any protection.

"It is part of that same distinction between compulsory depositors and voluntary depositors that we think applies also to the case of these petty funds in respect to which Mr. Bhuskute has made his representation, and this prevents us applying the principle of the present Bill to those societies to which he alludes."

The Hon'ble MR. CHALMERS said.—"I would only add one word to what the Hon'ble Sir James Westland has said. Before the Bill was originally drafted, as well as in Select Committee, we did carefully consider whether we could extend the benefits of this measure to other societies, and after careful and anxious consideration, we came to the same conclusion that the Hon'ble Mr. Bhuskute has himself come to, namely, not to extend it to purely voluntary societies. The essence of this Bill is that special provisions are applied to payments taken under special terms from men who joined the service and under the terms of their service subscribed to those funds. If we were to attempt to apply them to voluntary societies, we must also regulate these societies, and we could only do that by introducing the whole of the elaborate machinery of what are commonly known in England as the Friendly Societies Acts. Whether these Acts are applicable to the circumstances of India I do not know. At any rate we could not introduce them with all their elaborate machinery into a Bill of this kind. That would be a matter for separate and very serious consideration."

The motion was put and agreed to.

The Hon'ble MR. CHALMERS moved that the Bill as amended be passed.

The motion was put and agreed to.

GENERAL CLAUSES BILL.

The Hon'ble MR. CHALMERS moved that the Report of the Select Committee on the Bill to consolidate and amend the General Clauses Acts, 1868 and 1887, be taken into consideration. He said:—"May I say again in moving that this Report be taken into consideration, as I think I said in presenting the Report, that this is not a Bill for altering the law but simply a Bill which deals with questions of language. It leaves the Legislature with a perfectly free hand for any provision it may hereafter choose to enact. The only object of the Bill is to define the meaning of the expressions used where the Act itself does not put a different interpretation upon them. I think I may again describe the Bill as I ventured to describe it originally, namely, as a measure to prevent slips and accidents in the Legislative Department."

The Hon'ble MR. JAMES said:—"My Lord, I made some criticisms at our last meeting on one definition and one omission in this Bill, but following the laudable and prudent examples of the Hon'ble Rao Sahibs Bhuskute and Ananda Charlu, I do not propose to move an amendment on the definition of good faith. Personally I still prefer the old definition, yet as an authority like the Hon'ble Sir Henry Prinsep sees his way to accept the new one, and the Hon'ble Sir Griffith Evans thinks that the point raised by me is not of very great importance, the Council will feel inclined, as no doubt it is right to do when there is a difference of opinion, to follow the responsible person, the Hon'ble Legal Member, in the matter. I should like to say, however, that there seems a difficulty in accepting the Hon'ble Mr. Chalmers' view, that because concrete terms such as bills of exchange, moveable and immoveable property, can be defined differently for the purpose of different Acts, therefore the definition of the cardinal virtues may vary. Good faith, honesty, truth,—surely the Government of India should never change its conception of these. I only hope that when the consolidated Penal Code sees the light of day, we shall find that the words 'due care and attention' qualify all those sections where 'good faith' is used. Nor, my Lord, shall I waste time in asking the Council for an opinion on the omission to recite in the General Clauses Act the artificial interpretation of the word 'may,' though I may, that is I must, thank the Hon'ble Legal Member for his courtesy in explaining its origin. It is to be regretted, I think, that our draftsmen here did not keep it out of Indian Law. But we have got it now, and apparently the labour of eliminating it is not considered worth the trouble. So let it remain, but only as a signpost of what to avoid in future legislation. My Lord, I should like to add one word more about the Bill as a whole, considering it as a specimen or instalment of our Legislative work. The making of careful and absolutely accurate definitions is, we all know, a most difficult and laborious task, and clear and comprehensive as is this bill, all those who have to interpret or administer the law will owe a debt of gratitude to the Hon'ble Legal Member for the pains which he has bestowed upon it. At the same time I would venture to point out that in itself, a mere interpreting Act is a small, I might even say a trivial, thing compared with the reforms in our substantive law that are needed. I am acquainted with some of the difficulties which hamper the Government of India in dealing with the subject I referred to last week: the arduous fight they are waging against plague, pestilence and famine would alone tax all their energies and occupy all their time just now. And of course one recognises that, whether great questions are hanging in the air or not, ordinary legislative reform must go on as usual. All I say is that, except to those who can get a peep behind the scenes, the spectacle of the Government of India passing a General Clauses Act or even an Act for reforming young gentlemen who misbehave, while the indebtedness question is not touched, presents something of the appearance of Nero fiddling while Rome is burning, and it would be well to bear this in mind. I will say nothing more except that I rejoice that the Hon'ble Legal Member is going to cease trying to dragoon the agriculturists of India into common sense by legislation, from the vain endeavour to turn by law the zemindars and raiyats into a nation of canny Scotch elders. That perilous policy has been tried long enough and has failed utterly. My Lord, only yesterday, opposite your lordship's own gate,

attached to the walls of the Home Office, I saw a somewhat suggestive notice—'Rubbish for the filling of tanks can be obtained here *gratis*.' If only the Hon'ble Legal Member would tear a few pages or a few sections out of the Civil Procedure Code, and add them to the pile!"

The Hon'ble SIR GRIFFITH EVANS said:—"I had on the last occasion assured the Hon'ble Member that the objections that he had to this particular definition of good faith would receive attention at the discussion of the measure. I have since looked still further into it and I find that my former ideas are confirmed. First of all, it must be remembered, as has been observed by the Hon'ble Mr. Chalmers, that this is merely a drafting Act. It is an Act for making definitions to avoid all discussion as to what particular words are to mean when they are employed in future Acts. It is not retrospective. It is only intended to stop all discussion and make clear what is the meaning of particular words in all new Acts made from this time except when the context or something in the Act provides differently or renders it necessary to put another meaning upon it. Under those circumstances the question really is whether there is any need at all for the definition of the words 'good faith' and whether this is a proper definition. First of all as regards the propriety of that definition. That can be disposed of very shortly. It is the definition which accords with the ordinary meaning of the English language, and it accords, as I understand, with the meaning which would be placed upon it from the point of view of the cardinal virtues spoken of by the Hon'ble Member, because a man is certainly not in ordinary life to be considered to have done a thing in bad faith because he has done it negligently. We know very well from the records of the Post Office that a certain number of letters are sent without any address. That is considerable negligence no doubt, but one would certainly not say that it was bad faith or anything of that kind. Good faith in plain English and according to the moralists and according to the ordinary understanding of men is opposed to bad faith—*bonâ fides* to *mala fides*—and the question of negligence does not come in at all in the proper definition of the words, except in so far as very gross negligence might be considered to be some evidence of *mala fides*. Very gross negligence may bring you to what one Judge called the border line between the grossest negligence and criminal intention. But when you come to deal with the expression good faith, which there is no difficulty in dealing with in the ordinary English language, and which bears a clear meaning, you find that in various Acts and for various purposes it was necessary to tack on some other meaning to the original meaning and to add some other matter which gave it a different kind of complexion. Now the question that we have before us is this: We find that the latest House of Lords decisions have practically recalled these words to their proper use. They have said that good faith means good faith as opposed to bad faith, and that it is consistent with honest negligence that what good faith means is honesty of intention and what bad faith means is dishonesty of intention. Now under those circumstances the only question we have to consider is how has this word been used in our past legislation, and is there any reason for making the definition at all in the General Clauses Act. In order to consider this I have been at the pains of considering the various Acts in which it has been used. One of the first instances in which we come across it is in the reported cases on the Act for the Protection of Judicial Officers in 1850. There they were protected for acts done in 'good faith' in their judicial capacity, but it was laid down in the judicial decisions that these words did not protect them unless they had acted with due care and attention, or, as some of the cases put it, that if there was very gross negligence shown, that would deprive them of the protection. There were a good many cases. Some of them went into very curious questions. They went into the question of how much learning or how much care and attention could be expected from an ordinary average judicial officer, and how much carelessness he might be allowed to exercise in the interpretation of the Act, supposing his interpretation was opposed to the plain meaning of an Act, the question being whether he was to be protected where he had acted without jurisdiction. Well, this proviso to the words 'good faith' became established by a series of decisions, and accordingly in the Penal Code there is a provision that nothing shall be considered to be done in good faith which is not done with due care and attention, practically embodying in the

Penal Code the result of those decisions which had been come to on the Act of 1850. Then there was another class of Acts altogether dealing with transfer of property, and there the words 'transferee in good faith and for value' was constantly to be found. There again the question of good faith was a different one. There it really came to be held that good faith really meant very much the same as in good faith and without notice. Notice, as the Council are probably aware, in law covers a number of things. It covers not merely actual knowledge of a fact, but the existence of facts which ought to have put a person who is going to buy property on enquiry, which enquiry would have led to the knowledge of the facts and many other refinements of equity. So the result is that where the words 'good faith' have been used in cases of transfer of property in connection with those words 'in good faith and for value', there have been numerous cases decided upon it turning mainly on the question of what would constitute notice, what would put a man on enquiry, and so on; but in this case, of course, good faith has a somewhat different meaning from what it has in the Penal Code and other Acts. Then again we find that the words have been used in various Acts in conjunction with other words, and I will give the Council some instances. First of all we find that it was used in the Indian Limitation Act—a transferee in good faith and for value. It was found so difficult to find out what a transferee in good faith was that they struck it out in the last Act and only kept the words 'transferee for value'; but the words still survive in several of the other Acts. In the Transfer of Property Act you find that a man who makes improvements on property which is not his own is entitled to the value of those improvements when he is turned out, if he made them believing in 'good faith' that he was the owner. In another section you will find with regard to fraudulent transfers, that nothing in this section shall affect a transferee in 'good faith' and for consideration. Then we come to another Act, the Specific Relief Act. There you find the words 'a transferee who has paid his money in good faith and without notice.' There the draftsman thought it necessary to bring in the words 'in good faith and without notice,' but it makes a great deal of confusion, because in the Transfer of Property Act there can be no doubt that the words 'any transferee in good faith and for consideration' will be held to mean a transferee in good faith and without notice, but in the other Act you find the words 'and without notice' added to the words good faith. Therefore the words 'good faith' must be differently construed in the one Act and in the other. Then we come to the Negotiable Instruments Act. There you have that a payment in due course is a payment in good faith and without negligence. There good faith must mean one thing and negligence another. They are two separate things, and yet in the decisions on the Act of 1850, 'good faith' is treated as importing absence of negligence or the presence of due care and attention. Under these circumstances I think the Hon'ble Member will see that it is desirable that in future we should have a clear meaning for 'good faith,' and that it is desirable that it should be in harmony with our views of the 'cardinal virtues' and that it is desirable that it should be a clear and distinct definition, and that when we wish to add something to that definition it should be done by additional words or by a special definition for a special Act. In our present Acts I am sorry to say there is a good deal of room for discussion as regards the meaning of the words. I have ventured to take up the time of the Council because the Hon'ble Member having gone into this matter, I thought that it was not only due to him to show that the matter had been fully considered, but that it was necessary that the Council also should be aware that we had not done this without full consideration."

The Hon'ble SIR JOHN WOODBURN said:—"My hon'ble friend Mr. James introduced much liveliness into the debates on this Bill and has now dragged myself into the lists. He has called attention to a question of very great importance which deeply interests him. The question of the indebtedness of the agriculturists in India is a matter which has had the very earnest attention of Your Excellency and myself. It is not the fault of the Government of India

that this matter has not been brought forward more prominently in the course of the present Session. It was my particular hope that before this Session closed, I should be able to place before the Council some of the conclusions at which the Government of India had, in this matter arrived, but, as the Hon'ble Mr. James has himself suggested, the enormous task of battling with plague and famine has completely engrossed the energies of the Local Governments, and it has been impossible to obtain from them in time for the purpose of the present Session their final conclusions on the great issues, which have been committed to their opinion."

The Hon'ble MR. CHALMERS said:—"I am much obliged to my hon'ble friend Sir Griffith Evans for the interesting historical sketch he has given us of this term 'good faith,' and I can only say that I heartily agree with all that he has said. I was not aware myself of the history of the definition in the Indian Penal Code; but it seems to be this, that the Indian Courts have worked out by a series of decisions a somewhat artificial definition differing from the ordinary meaning of the term in the English language, and differing from the line of decision in the English Courts and that the catena of Indian decisions has been followed in the Indian Penal Code. I think most Hon'ble Members will agree with me that it is well to get away as far as we can from an artificial and unnatural definition of terms. We have to use sometimes terms relating to what the Hon'ble Mr. James calls 'the cardinal virtues.' In ordinary language we all understand what is meant by the term good faith. We mean to say that a man has acted honestly, and we mean to say that he has not acted dishonestly. The term is used in all kinds of acts and is continually cropping up. I think it is far better for the future that when we use that term its ordinary natural English meaning should be restored to it. There are many cases where a man ought to be made liable for negligence, but when you are going to make a man so liable, I think you ought to say so in terms and not cast on him the slur of bad faith because he acted negligently. There are certain forms of conduct where it is wholly a question of inference whether a man acted in good faith or negligently, that is always a question of fact, but where a question of fact is to be determined, I think it would be a monstrous thing to brand him as having acted in bad faith because he has not come up to a high standard of diligence. Of course there are cases where a man properly is held liable for negligence, and in these cases for the future we shall express the law in these terms, namely, that a man is not protected unless he has acted in good faith and with due care and caution.

"My hon'ble friend Mr. James has travelled somewhat beyond the immediate scope of this Bill. He points out—and of course I agree with him—that this is a measure which only deals with questions of form—it is a mere draftsman's measure—and he calls our attention to what we cannot but all feel that we are now in times of great stress and danger. I do not think, however, that because we happen now to be in times of peril and danger and stress, that that is any reason for neglecting the ordinary work of the day. We must go on with our ordinary work, doing it as best we can. We shall not diminish the dangers which beset us by neglecting our ordinary daily tasks and sitting looking at others with open mouths and eyes. What can we do in the Legislative Council? I think we have done all we can. We have invested the Governments who have to carry out administrative measures with full powers and by legislation we can do nothing more. The stress of the work must fall upon the administrative officers and no legislation can help them in that.

"As regards the other subject which, like King Charles' head cropped up in my friend's speech—the question of debtor and creditor—that is a subject which we have often considered long and anxiously. We may be able to do something: I do not know; I am not very sanguine myself. I have seen various experiments tried, and, sitting as a Judge at home, I have tried various plans, and I am sorry to say that the result of the various arbitrary measures which I have endeavoured to adopt to help debtors has simply been to encourage them to run more deeply into debt. I remember when first I sat as a County Court Judge, I was very much horrified to find that working men ordinarily borrowed money at a rate of interest of 250 per cent. That was the ordinary rate at which working men got small loans. Having the

matter in my own hands, and the case not being appealable, I thought that monstrous, and that I would not allow such interest, and I either stayed execution of the judgment, or I said I would only give judgment if the creditor would consent to a reduction to a fair amount of interest. What was the result? That as soon as this decision became known, there was a rush of men seeking to borrow at any price, and day after day in Court debtors used to come up cheerfully before me and say, 'You made such and such an order in the case of so and so, please make a similar order in my case.' I tried various other plans, and so have other Judges, and I think nearly all of us came to the conclusion that all we could do was to enforce the law; but it was no use trying to make a special law to protect the people against themselves. However, one is always willing to learn and if any feasible plan—any plan which will hold water—is brought forward, I for one will give it the most anxious and careful consideration."

The motion was put and agreed to.

The Hon'ble MR. CHALMERS moved that the Bill as amended be passed.

The motion was put and agreed to.

LOCAL AUTHORITIES (EMERGENCY) LOANS BILL.

The Hon'ble SIR JAMES WESTLAND moved that the Bill to enable local authorities to borrow money for temporary emergencies be taken into consideration.

The motion was put and agreed to.

The Hon'ble JOY GOBIND LAW said:—"I wish to say a few words in respect to the amendment of which I have given notice. So far as I have been able to learn this Bill had its origin in an application from the Karachi Municipality for a loan to be granted to them by the Government in order to meet the expenditure in connection with the plague. I confess, my Lord, that sub-clause 1 of clause 2 came to me as somewhat of a surprise. Hon'ble Members are aware that after the famine in 1856, Lord Lawrence boldly declared that the Government of India is to be responsible for famine relief, and this authority ought to be held sacred. Since then, my Lord, that has been the settled policy of the Government of India, confirmed by the Secretary of State, and more than one Viceroy and more than one Secretary of State have carried that policy into practice. Therefore it appeared to me that the clause I have referred to seemed to me to be a new departure from the settled practice and settled policy in such cases. Is the Government of India going to share its grave responsibilities with municipalities and District Boards? I happen to have some knowledge of these municipalities and a few of the District Boards. I know, my Lord, that they are not able fully to carry out the purposes for which those bodies were brought into existence; that they had the greatest difficulty in making both ends meet; that they were not able to put their roads in proper repair, to make new roads when necessary, to provide tolerably good drinking water, to provide drainage and sanitary improvements in regard to which we know that the Government of India and the Secretary of State are taking every opportunity of pressing upon their attention. Such, my Lord, being the condition of these bodies, it appears to me to be utterly infructuous to attempt to throw such a heavy burden as the Bill contemplates upon them when, as we know, they are not able to perform the primary duties which local enactments have cast upon them. These are the reasons, my Lord, for my submitting this amendment to this Council. If the Hon'ble Sir James Westland would refer the matter to a Select Committee, I should be quite satisfied, but in the meantime I would move that sub clause 1 of clause 2 of this Bill be omitted and that the numbering of the following clauses be altered accordingly."

The Hon'ble PUNDIT BISHAMBAR NATH said:—"The omission of sub-clause 1 of section 2 from the Bill is, I submit, desirable, and it is not expedient, for the reasons given by the Hon'ble Member on my right (Hon'ble Joy Gobind Law),

that more elasticity should be given to the borrowing powers of public bodies, such as municipalities and District Boards. It is a pity, indeed, and it is deplorable that famine and pestilence are stalking in the land hand in hand; and I know that we must have the sinews of war at hand to cope with the enemy. Your Excellency's Government, I am aware, has left no stone unturned to meet the calamity. I know also that the emergency is a temporary one; and it is a consummation devoutly to be wished for, that the emergency were soon over. My Lord, I understand that the Famine Code already provides that whenever any such expenditure, such as we now have to meet, has to be incurred, that it is the duty of the Municipal bodies and the District Boards to provide for any extraordinary expenditure that might be entailed thereby, but I also understand that their liability to such expenditure is limited to their present and existing resources. It would not, therefore, be advisable to enable them by legislation to borrow money for the purposes of meeting the relief in the event of a dreadful famine. Their means for ordinary purposes are already hampered; and for these reasons, I submit, that the clause which has just been referred to be omitted from the Bill."

His Excellency THE PRESIDENT said:—"I did not wish to interrupt the Hon'ble Member while he was speaking, but the Rules of Business provide that, when an amendment is moved, the member in charge of the Bill is entitled to speak next after the mover of the amendment."

The Hon'ble SIR JAMES WESTLAND said:—"I think that the motion which has been made to omit the first clause of section 2 is to a certain extent based upon a misunderstanding, and I have to acknowledge, therefore, the tone in which the mover of the amendment spoke, in saying that he was not particularly committed to the precise terms of his amendment, and would, under certain circumstances, not press it. I do not wish to enter with him into any discussion as to what local bodies may be expected to do or not to do within their ordinary municipal functions; but I am afraid that I am obliged to challenge altogether his views on the question as to whether the affording of famine relief comes within the purposes of municipal and local bodies. I quite admit that the law in India is not uniform on this subject, but I shall presently state what the various sections in the various laws on this matter prescribe, and I think if I can show that Municipal Boards and District Boards have authority to spend money on famine relief, there can be no harm in giving them power, if they find their balances are not sufficient to meet their objects, to go into the market or to borrow temporarily. I wish to draw special attention to the wording of the sub-section. I can quite understand the strong objection to a law prescribing that the local authority, as defined in the Act, must, under the directions of the Governor General in Council, borrow money on the security of its funds and apply it to any purpose. That is not the object of the present law. It is not to saddle Municipal or District Boards with any expenditure which they are not competent at present to incur. It is meant purely to apply to the cases in which they are competent to incur the expenditure, or in which they are under an obligation to incur the expenditure, and its object is merely to enable them to borrow money for carrying out purposes for which they may find their existing means are not altogether adequate. Now, on a question of principle, might I be permitted to refer for a moment to what has been laid down on this matter in the Famine Commission Report. The mover of the amendment referred to certain instructions and undertakings which had been given by the Government of India and the Secretary of State. He went back as far as 1866. What he said is perfectly true. The Government of India have undertaken a certain responsibility in respect of famine relief, and that responsibility, I am sure, the two Hon'ble Members who have just spoken will admit the Government are doing their best to meet. But the Government is entitled, and ought to be entitled, to call to its aid Municipal and District Boards, and, as a matter of fact, it does so. The section of the Famine Commission's Report, which refers to this matter, is this:—

"'It was observed by the Secretary of State, and we think with perfect justice, that "however plain may be the primary obligation of the State to do all that is possible toward

preserving the lives of the people, it would be most unwise to overlook the great danger of tacitly accepting, if not the doctrine, at least the practice of making the general revenues bear the whole burden of meeting all local difficulties, or of relieving all local distress, and of supplying the needful funds by borrowing in a shape that establishes a permanent charge for all future time. . . . The question which is thus raised of how to make local resources and in meeting local wants is no doubt one of great difficulty and complexity especially in a country like India . . . The duty of the State does not extend further than to see that the needful means are supplied for giving effect to this principle and for distributing the local burdens arising from its practical application in the manner in which shall be most equitable and least onerous to those who have to bear them.' "

"So far this is a quotation from the Secretary of State. After this the Commission go on to say on their own part :—'This sense of responsibility would, of course, be most effectually quickened by meeting famine expenditure out of the proceeds of local taxation, and by administering the relief through representative members of the tax-paying body, themselves responsible for providing all needful funds. There are, however, insurmountable difficulties in the way of any but a very partial development of such a system in India at the present time.'

"Then they go on to discuss other matters ; but that is the principle laid down and accepted by the Government of India. It is a principle also which has been accepted by the Legislature both of the Government of India and by the local Legislatures. In all cases there are distinct directions to the local authorities. The directions are not altogether uniform, but still I shall be able to show that in every province where there is famine at present there is a distinct direction that the local bodies must bear their share in meeting the expenditure that arises out of it. Bombay, for example, is the most hardly stricken province in India. The Bombay District Municipalities Act, VI of 1873, puts this principle in a much stronger form than any Municipal Act in the rest of India. Section 24 says :—'It shall be the duty of every municipality to make adequate provision, out of the municipal property and funds, for the following matters within the Municipal District under its authority.' Then follow a number of duties among which is 'the establishment and maintenance of relief and relief works in time of famine or scarcity.'

"In three other Provinces also which are at present severely stricken by famine—the Central Provinces, the Punjab and Burma—it is laid down in Act XVIII of 1889 for the Central Provinces, section 37, in Act XX of 1891 for the Punjab, section 72, and in Act XVII of 1884 for Burma, section 61—that is, Lower Burma—that municipal funds are applicable to purposes of famine relief. Then we go on to the case of the District Boards. I find in the Bengal Act III of 1885, section 99, that, 'It shall be lawful for a District Board, subject to such limit of expenditure as may be prescribed by the Commissioner, to take such measures as it thinks fit for the relief of the famine within its district and for that purpose to—..... open and maintain such relief works as may be necessary.'

"Then I take up the Act relating to District Boards in the Punjab (XX of 1883) and I find (section 20) that the 'Local Government may direct that any of the following matters shall, subject to such exceptions and conditions as it may make and impose, be under the control and administration of a District Board within the area subject to its authority.' Then follow certain matters among which are 'the construction, repair and maintenance of famine preventive works and the establishment and maintenance of such relief works, relief houses and other measures in time of famine or scarcity as may be entrusted to the charge of the Board by the Local Government.'

"I take up the Local Boards Act of the North-Western Provinces and Oudh (XIV of 1883) where (section 24) it is stated that 'every District Board shall, so far as the funds at its disposal will permit, but subject to such exceptions and conditions as the Local Government may, from time to time, make and impose, provide for the control and administration of the following matters within the area, subject to its authority' and among these matters are the 'the establishment and maintenance of such relief works in time of famine or scarcity as may be entrusted to the charge of the Board by the Local Government.'

"I need not quote the Famine Codes of the various Provinces, because all these Famine Codes are based on the law current in the several Provinces, and all lay down that for certain purposes the district officers are to call in the aid of Municipal and District Boards in the administration of their famine duties. I am glad also to be able to say that this obligation has been so far recognised that expenditure has been already incurred to no inconsiderable extent by the District Boards in various parts of India in meeting the existing famine. Now I do not wish to enter into any question as to how far Municipal and District Boards may be expected to undertake these duties. The principle upon which we go in that respect is that, although the first duty in time of scarcity falls upon those local Boards, still it is not intended that they should exhaust their means, and the Government at present undertakes the main duty of famine relief. The Municipal Committee or District Board aids in all these matters when it is within its legal power to do so, and may reasonably be expected to do so. I admit that in the case of municipalities in Bengal there is no such provision, but I say that provision exists even in Bengal in the case of the district authorities.

"I have shown, therefore, that the principle adopted by the law is that the local authorities have a responsibility in the matter of meeting famine relief. I admit that the ultimate responsibility rests with the Government, and that the Government having more ample funds at its disposal, having long been prepared for these calamities, may reasonably be expected to come forward and bear by far the larger burden of famine relief. But the District Boards do bear part of the charge, and where they do bear part of the charge and where the law imposes upon them an obligation to bear part of it, it is quite consistent with the existing law to provide that, if they desire to borrow money on the security of their funds for meeting their obligation, they should have legal power to do so, and that is all the present law which is now proposed to the Council proposes to do. It imposes upon them no obligation. It is not intended to give the Government the power of saying that they must run into debt in order to discharge their duties. Their duties are defined quite irrespective of this particular Act, but I think it is perfectly legitimate to say to local Boards and Municipalities that the mere fact of their having overspent their balances, or having found themselves as one or two municipalities at present do find themselves, devoid of the actual cash balances necessary to meet their obligations, they shall not for that reason be excused altogether from fulfilling them. I do not think that on the other side of India the Municipal Boards are unwilling to bear a share in the burden of famine relief; they are at the present moment doing so. But this Bill is not meant to confer upon them powers which they do not possess; nor to impose upon them any new expenditure which at present they may not be called upon to discharge."

The Hon'ble MR. SAYANI said:—"What I intended to say after my friend the Hon'ble Pundit Bishambar Nath had made his statement, is now explained by the Hon'ble the Financial Member. As I have understood the Bill from the first it was not brought forward before this Council for the purpose of deciding as to whether this expenditure is to be met from the general reverues of the country or from the moneys assigned to the Provincial Governments, or out of local funds, or to throw any burden on the Local Governments or on the municipalities, or on the District Boards, but that it was simply intended as a temporary measure to enable Local Governments, Municipalities and District Boards to tide over the difficulty for the present, because the Bill states 'that whereas it is expedient to enable local authorities to borrow money for temporary emergencies,' and it goes on to give a list of the temporary emergencies which are at present requiring additional funds,—the giving of relief and establishment and maintenance of relief works in time of famine or scarcity, being the first in such list; and what I understood from this was an intention to enable Local Governments at their discretion to do everything in their power to relieve the distress. For instance, they might advance moneys to certain classes of people in order to enable them to go to work, spin yarn, weave cloth and so on, so as not to allow them to fall into distress. The big question as to who is finally to bear the expenditure or the loss or both as the case may be, must yet be an open question, as, notwithstanding what the Hon'ble Financial Member has

said, I do not think the Government can have already decided it, because before Government decides that question, the representations of the Local Governments and the representations of the municipalities and District Boards through the Local Governments, will have to be very carefully considered, and then and then only a final decision come to, and that as this is only a temporary measure in order to enable the local authorities to tide over temporary difficulties which are very exceptional, it is desirable to give the power which is intended to be given by this Bill leaving the question of responsibility to be determined hereafter, when a full and proper consideration can be given to it."

The Hon'ble MR. PLAYFAIR said :—" My Lord, I think it is very probable that in establishing urban relief works, one difficulty will be to prevent calls being made upon the municipality by those inhabiting the agricultural area outside of its limits. Artisans or operatives following a special trade are, generally speaking, drawn from the country to the town. These do not as a rule sever their connection with their native villages and not unfrequently keep this up by leaving their families there to follow agricultural pursuits. If income failed them in the towns they would most probably return home to assist in doing what could be done in the preparation of land for future crops. On the other hand those who do not follow a special trade and are of the landless class will be obliged to accept such other employment in the town or elsewhere as may be obtainable, and in this way they will in all probability eke out a living. If not, they would have to seek charitable relief either from private individuals or from the State, but it does not seem clear why the owners of property in a municipal area, who in their own interests may in times of scarcity do much for the preservation of their tenants or operatives, should be called upon by special taxation to provide also for the other members of the urban community. This leads to the question, my Lord, whether municipalities have not fair grounds for a claim upon the Famine Insurance Fund on behalf of citizens as well as the District Magistrate who, as a matter of course, prefers a claim upon the Government on behalf of the rural population. The Famine Insurance Fund was started for the preservation of life against a failure of crops, and direct calls are only made upon it under emergency.

" I would proceed a step further, my Lord, and ask whether communities suffering from or jeopardised by the outbreak of such a dangerous epidemic disease as the plague should not also be considered as worthy of relief under this Insurance Fund. It is very evident that municipalities and other corporations have not thought it necessary in the past to contemplate a heavy expenditure on account of the probable appearance of such a dangerous disease as the plague, just as they have not considered it necessary to lay up a reserve fund for the damage that may follow upon a cyclone, and it would appear that much may be said in favour of expenditure for the stamping out of plague being met by the Provincial if not by the Imperial revenues. Omitting reference to Calcutta, which has special powers under its Municipal Act, and looking to the financial position of the municipalities throughout Bengal, it is very evident that the assessment has reached what has been considered by the general public to be the limit of taxation. So much is this the case that it is not apparent what security in the nature of increased taxation would be forthcoming for large borrowings.

" The present Bill will evidently not become applicable to these municipalities, for in addition to their having reached the maximum of taxation, the Bengal Municipal Act does not seem to provide for any new form of taxation, although Acts of other provinces do allow for ' the levying of any other taxation ' with the sanction of Government. The position seems to be that the Bengal municipalities can only offer indifferent security for payment of interest demands and instalments of sinking funds on capital borrowed for the purposes of the Bill before the Council, and it is very certain that whatever risk the Government might take in giving loans to municipalities, the general public would not be very ready to provide capital without security. It seems to me therefore that the outlay contemplated by the Bill on the occurrence of famine and plague in the municipalities of Bengal at least will fall upon the shoulders of the Government, and to this I do not object."

The Hon'ble MR. CADELL said:—"My Lord, I did not intend to take up the time of the Council with respect to this Bill, but as so many Members have spoken against the clause under discussion, I am anxious to state the conviction derived from considerable experience of local authorities in the North-Western Provinces, that there are many such local authorities which will not thank the hon'ble mover of the amendment for wishing to deprive them of the safe, and in my opinion, suitable discretion allowed to them by the Bill. Surely if there is any reality in self-government, these authorities should be permitted to decide for themselves whether they shall raise money for the help of their fellow-citizens in times of scarcity and famine. In some parts of the country there are old decayed towns the impoverished inhabitants of which are the first to feel the effect of high prices, and which may need relief long before relief works are undertaken by Government, and even where such relief works are never likely to be undertaken, and in all cases it seems to me right and proper that local authorities (and here I am thinking chiefly of municipalities) should do what they can to alleviate distress in their neighbourhood. As to the practice hitherto, there can, I think, be no doubt: in times of scarcity, if a municipality has funds, it devotes them to works which are useful to the town and the construction of which will be helpful to its population. It would, I think, be very undesirable that, while one Board was doing its duty readily and effectively, having funds to do so, another Board having temporarily exhausted its funds, should sit idly by and do nothing for its distressed inhabitants.

"I am glad to notice that there is no suggestion that there is any danger that local authorities will be harshly treated by Government, and we may, I think, rest assured that, even if local authorities wished to ruin themselves, 'the previous sanction of the Governor General in Council' will not be given to loans which are likely to injure or permanently cramp the local authorities applying for such loans."

The Hon'ble SIR GRIFFITH EVANS said:—"As far as I have been able to follow the Hon'ble Sir James Westland, it appeared that the bodies which this Bill will affect are divisible into two classes—one a class who are at present empowered to spend money on the establishment of relief works, and the other a class who are not so empowered, and I understood him to say that the Bengal Municipalities are not empowered to do anything of the kind under the present state of the law."

SIR JAMES WESTLAND:—"I believe that is the case."

SIR GRIFFITH EVANS:—"If so, we see at once that the position of the Hon'ble Joy Gobind Law who has moved the amendment is a perfectly different one from the position of the Members who represent the North-Western Provinces. They might fairly say we hail an Act which enables us, in cases where it is hard to discharge obligations which we are ordinarily called upon to discharge, to borrow money for the purpose, but it is quite a different thing here in Bengal, and I gather in Madras, too, where this duty has never been placed upon the municipalities and is not cast upon them now. The position of these municipalities is, I entirely agree with the Hon'ble Joy Gobind Law, in many respects rather deplorable. They are short of funds. They are constituted primarily to see to the roads, to the water-supply, and to the conservancy. These are their necessary duties. Those duties they find it difficult to discharge, and I am sorry to see there is a tendency to throw on them other duties that they cannot perform.

"They have been charged to some extent with education. If they have not got money enough for roads, water and their conservancy, what is the use of talking about education? There is I believe a further proposal that they should pay for a Veterinary Department and for improving the breed of mules, horses and asses. Now on the top of all this they find that they are by a side wind apparently let in in many cases for loans for famine relief, although that is no part of their substantial Act. They are driven, as in some cases they complain, to undertake expenses with regard to education and with regard to other things which they have no sufficient funds for. How far those complaints are well founded or not is not for me to say, but it is probable that when the Bengal

Council comes to deal with the matter a good deal will be heard of these complaints, and now this Bill apparently gives the Bengal Municipalities the power of raising these loans; if they have no power to spend money on famine works, why give them the power to borrow money for this purpose? The Act, at any rate, should be restricted to those parts of India in which the municipalities are charged with these duties, and, if it is wise to allow them to mortgage, give them a discretionary power to raise loans for these purposes, but to give other municipalities power for purposes which are not within the Acts which constitute them at all is a strange kind of legislation."

The Hon'ble RAI BAHADUR P. ANANDA CHARLU said :—"This Act has been described as merely permissive and not one that throws any additional burden upon the municipalities and other bodies. I know that in terms it does not, but once an Act makes it the duty, that duty is easily forced upon them. We have, in our Presidency at least, a section of the Municipal Act which has received the historic name of the 'bludgeon section' by means of which where a municipality would not carry out any duties imposed upon them by the Act, by means of that section, the authority took it into its own hands to have it done by appointing an officer for the purpose of carrying that purpose out. Therefore, the permissiveness is only the first step towards making the ground prepared for the application of a stringent section, and I may also say that the duty of making a fund against famine is not cast upon, I think at present, the municipalities of Madras. All that has been said against the application of this Act to Bengal must be said with equal force, if not with greater force, in regard to the Madras Presidency. If anything, Bengal is much more rich than Madras, and if rich Bengal complains to have this task thrown upon it, I am sure the poor and benighted Madras ought to. My Lord, the various duties cast upon the municipalities have been referred to by the mover of this amendment. There are certain duties which on the face of them do not belong to a municipality, but have been cast upon it in Madras, and that is, perhaps, one of the grounds why further care ought to be taken that municipalties ought to be exempted from further obligations of this kind. For instance, the municipality in Madras has to contribute a pretty good sum towards the maintenance of the Police in the management of which they have not the slightest power. They have to give away a large sum of money towards hospitals—not hospitals that they maintain—but towards medical education itself to the management of which they have no right whatsoever. They have also to give away large sums of money for purposes of education, in the management of which they have no hand. It is well known that the water system in Madras, though good I think to-day, requires a good deal to be modified, and the drainage is one the very thought of which makes people frightened as to the amount it would cost. Under these circumstances it seems to me that, although the Act as it at present exists does not lay this duty upon the municipalities of Madras and such municipalities, it strikes me that the passing of this Act would cast upon them, if not the duty of spending its current income for the purposes of famine, but possibly the duty of borrowing money for the purpose of helping in the alleviation of famine. The Famine Commission Report has been referred to, but the Famine Commission Report is not law, and when I read the Bengal Municipal Act and the Bengal Famine Code sometime back I was not a little surprised that the Famine Code throws the duty of relieving people in the earlier stages of distress upon the municipalities and the District Boards, though there was no foundation in law for that duty to be cast upon them. But, my Lord, I go further and say that not only is the law objectionable in so far as where those municipalities are concerned upon whom the duty is not laid at present, but I go further and say it is a law which ought not to be passed even in regard to bodies upon which at present the duty lies. The duty that lies under the Act is the duty of employing the current income of the municipality for the purpose of relieving distress, but the power that this will give is to convert that duty, not only to a duty of supplying the current income, but also to pledge the future income for the purposes of the present generation. In that view I think that even in regard to those municipalities upon which the duty is cast at present to render relief it is a duty which is limited to the current income and not to pledge future income by borrowing loans for the purpose."

The Hon'ble MR. CHALMERS said :—"I merely wished to point out that Hon'ble Members seem to labour under some misapprehension as to this measure. This is not a Bill for compelling municipalities or local authorities to run into debt, but to enable them in certain cases, where they desire it, to obtain money on the security of their rates which they could not otherwise obtain. Of course, a Municipality or Local Board by the terms of the Local Loans Act is prevented from borrowing money except for certain definite purposes, and all that this clause does is to give an optional power to local authorities to borrow money in certain cases outside the general purposes for which they are empowered to borrow. Perhaps it is an administrative question, but there are surely many cases in which a local authority might properly wish to borrow money for the purposes mentioned here. Some of the authorities, as Sir Griffith Evans has pointed out, are under the duty of providing for their inhabitants in times of scarcity. It is clearly advisable that they should have power, if necessary, to borrow money to carry out that duty Other municipalities are under no such duty at all. That being so, I do not suppose they would borrow the money, but it is very easy to imagine cases where a municipality, which is under no direct duty, might nevertheless wish, for the sake of preserving a particular trade, to incur expenditure which might not be authorised by its ordinary borrowing powers. One instance occurs to me. Take the case of the lace-workers of Delhi. I believe at present there is great distress among them. It is an important trade to the city of Delhi. It is important that the trade should not be allowed to die out. It is quite possible that Delhi might wish to borrow money to help the lace-workers who are now in great distress, and it is quite clear that the ordinary famine rules could not be applied to trade of that kind. Where you have skilled workers whose work depends upon the delicacy of touch of their fingers, you could not apply the ordinary famine relief tests to them. You have to make special provision for cases of that kind. It might very well be that ordinary famine funds would not be available under the famine rules requiring test works in a case like the Delhi lace-workers, but yet the city wishing to help these people might desire to borrow money to help them through this period of scarcity. As regards epidemic diseases I do not understand that any question has been raised. Of course, similar considerations apply there."

The Hon'ble SIR JOHN WOODBURN said :—It might, perhaps, reassure the Hon'ble Mr. Joy Gobind Law if I interpose with a single word of explanation. As Sir James Westland and the Hon'ble Mr. Chalmers have pointed out, the Bill is a purely permissive Bill, and applies entirely to voluntary applications for loans from municipalities or other local authorities, and the case originated out of two voluntary applications which were actually made. One was made by the Kurrachee Municipality for a loan from Government of 1½ lakhs of rupees to assist them in the extirpation of plague from among its community. The other application—I have not the papers to refer to at this moment, and I am not absolutely clear about the facts—was from the Bombay Government on behalf of the Sholapur Municipality. In that Municipality there is a large body of weavers whose occupation has come to a standstill for the time being. In addition to the difficulties of the time, and the hardships from high prices, the Pundits of that region have declared that this is an unlucky year for marriages, and there is, therefore an exceptionally small demand for their commodities, but the relief which the Government was prepared to give these weavers was a relief upon relief works upon which they must toil with their hands and in a manner to which they were not accustomed. The Sholapur Municipality, if it could get money from Government, would willingly employ these weavers themselves, take their goods when they are woven and sell them at a more convenient season and pay the weavers in the meantime the prices of their products. On both these occasions we were advised that the municipalities under the present Act had no valid powers of raising loans from Government but these were two genuine cases in which municipalities of their own accord had asked for money to expend in a manner which they thought proper and convenient, and it was to enable such applications where they were voluntarily made that this proposal has been brought before the Council."

The Hon'ble SIR GRIFFITH EVANS said :—"Might I ask Your Excellency's permission to make a remark. My objection does not seem to have been quite understood. As I understand these Bengal Municipalities have no power to spend money for famine relief works and therefore to spend the money they are enabled to borrow would be *ultra vires* except so far as they get implied power under this Act. This is an Act which has the effect incidentally of giving them permissive power in borrowing for purposes beyond the scope of the Act by which they are constituted and that is a fatal objection to the measure as it stands. As regards what the Hon'ble Sir John Woodburn has just said, no doubt the Sholapur case is one in point, but it could be dealt with by a special Act, but it is no excuse for giving Bengal Municipalities permissive power to borrow money to do acts *ultra vires* of the Act under which they are constituted."

SIR JOHN WOODBURN :—"I think it was explained by the Hon'ble Sir James Westland that this Act imposes upon no local authorities any new duty."

SIR GRIFFITH EVANS :—"It gives them the right to borrow in order to do something which they have no power to do and that is I think very curious legislation—the more so as the framers of the Bill seem to disclaim all intention of producing this result."

His Honour THE LIEUTENANT-GOVERNOR said :—"The Hon'ble Sir Griffith Evans has anticipated to a great extent the remarks I was about to make with reference to this Bill. When it was first brought in, I ventured to suggest to the Hon'ble Mover that it should be published in the local Gazettes in the local languages, in order that it might be carefully considered. I have been away on tour myself, and it has not come before me officially. All the consideration I have been able to give to it has been in the course of this debate. So far as the Bill empowers local authorities who are under their existing Acts able to spend money upon these objects, it appears superfluous. As the Statement of Objects and Reasons explains, the Local Authorities Loans Act enables a local authority to raise a loan for the carrying out of any works which it is legally authorised to carry out; and it is only where a doubt arises as to whether a particular work falls within the legal powers of this local authority that any question of the necessity for this Act can arise. In the case of the Bengal Municipalities it has already been stated that they have no power at present to spend money upon famine relief. They do, as a matter of fact, spend certain sums upon that object, because it is possible under the executive orders of Government to direct ordinary municipal operations in such a way as to practically afford relief for famine. Strictly speaking, they have no power to spend their funds on relief works, and the logical form of the section would be to insert in section 2 after the words 'borrow money on the security of its funds' the words—'and may, with the previous sanction of the Governor General in Council and with the approval of the Local Governments, expend its funds for any of the following purposes.' I should have been glad if we had more time—I see it is proposed to pass the Act to-day—to consider whether we should not make some proposal of that kind and take power to expand our general Municipal Law in Bengal on those lines. I do not myself hold that famine relief is an object on which a municipality should not be enabled to spend funds, and as I say indirectly in Bengal we do spend funds in that way. The municipalities have not, however, at present much surplus income. As regards District Boards in Bengal, there is no doubt whatever that they have full power to spend money upon famine relief. Necessarily so, because we make over to them the road cess, and it is a perfectly legitimate and proper thing to spend that money on works for the relief of distress. It is true that the Act is a permissive Act, but as it stands will be perfectly infructuous in Bengal. If the necessities of other parts of India require it, I shall throw no obstacle in the way, but it must be clearly recognised that with regard to Bengal municipalities it does not meet their case."

The Hon'ble BABU JOY GOBIND LAW said :—"I desire to make a remark with reference to what was said as regards this being an enabling Act. We

know what an enabling Act is. As soon as local authorities get powers to raise loans, I am quite sure pressure will be brought upon them to exercise that power. They will have no option in the matter. How can they be opposed to authorities to whom they owe their very existence. So far as regards that clause which I do not think of much importance. But questions have cropped up in the course of this discussion to which it is necessary that more attention and consideration should be given than can be given at the present moment. I would, therefore, take this opportunity of suggesting to the Hon'ble Member in charge of the Bill whether it would not be the best thing under all the circumstances to refer the Bill to a Select Committee before it is finally passed. If the Hon'ble Member in charge of the Bill is willing so to refer it, I shall withdraw the amendment that I made, but if he is not willing, of course the amendment must stand.

The Hon'ble Sir JAMES WESTLAND said :—"I understand that the objections which have been taken to the Bill are that the Bill enables the Government to do certain things which, as I have explained, it has no intention of doing, and to exercise certain powers over Municipal and Local Boards which it is expressly declared it has no intention of exercising. The Bill is intended purely to enable local bodies to borrow funds for the purpose for which they already have legal power to apply their funds, and to fulfil obligations which for want of actual cash balances they are unable to fulfil. If there is any doubt as to the meaning of the words of the Bill, it will be better that the Bill be referred to a Select Committee in order that its language may be made perfectly clear. I would, therefore, propose, if the Hon'ble Mover of this amendment will accept of my motion, that the Bill be referred to a Select Committee composed of the Hon'ble Sir John Woodburn, the Hon'ble Mr. Chalmers, the Hon'ble Rai Bahadur Ananda Charlu, the Hon'ble Mr. Playfair, the Hon'ble Babu Joy Gobind Law and myself, with instructions to report at the next meeting of the Council."

The Hon'ble BABU JOY GOBIND LAW withdrew his amendment.

The motion was put and agreed to.

INDIAN STAMP ACT, 1879, AMENDMENT BILL.

The Hon'ble SIR JAMES WESTLAND moved that the Bill to amend the Indian Stamp Act, 1879, be referred to a Select Committee consisting of the Hon'ble Mr Chalmers, the Hon'ble Rai Bahadur Ananda Charlu, the Hon'ble Mr. Sayani, the Hon'ble Mr. Jones and the mover, with instructions to report at the next meeting of the Council. He said :—"It is desirable if the Select Committee approve of the Bill that it should be passed this Session. I may mention what I did not mention when asking for leave to introduce the Bill that the questions involved in this Bill have been under discussion with Local Governments for a long time. They have been approved of by the Local Governments, and there is, therefore, no necessity to refer the Bill separately to the Local Governments and to get their opinion on it as it stands, because I shall be able to lay before the Select Committee sufficient evidence of the opinions of Local Governments on the matter generally."

The Hon'ble BABU JOY GOBIND LAW said :—"It strikes me that there will be some injustice done by this Bill. It is in regard to the transfer of a lease. Why should the transfer of a lease cost more money in stamps than a lease land? That is the objection which occurs to me. Why should it be charged with a conveyance stamp? There are some leases which are charged as conveyances, but there are others which are charged with a five-rupee stamp. That is the only objection I have to make."

The Hon'ble SIR GRIFFITH EVANS said :—"As a matter of fact, in this country a lease does not always bear the same meaning in India as it does in England. In the Transfer of Property Act a perpetual lease, as they call it, that is a right to hold land for ever subject to an invariable rent, such as putnee, is

called a lease. In England that would be called a conveyance of real property. It would not be considered a lease at all, and it would be charged with a duty on the perpetual rent. These things are now dealt with as leases because they are called leases in this country, and it is, therefore, necessary to take some steps for the protection of the revenue in regard to this class of property. I understand the matter is going into Select Committee and will be considered there."

The Hon'ble SIR JAMES WESTLAND said:—"The Hon'ble Sir Griffith Evans has correctly expressed the intention of the law which we propose. It is really to make what in any other country is called a conveyance of real property subject to the duty with which a conveyance is properly chargeable. In this country leases have a different meaning to what they have in other countries. A large quantity of property is held under leases given by Government and there are other leasehold properties such as putnees and the like in Bengal. These properties are very valuable. The value is not in any way represented by the annual payment made, and the transfer of these properties, when made, is often made for a very valuable consideration. The point which has been brought before the Council by the Hon'ble Joy Gobind Law will, no doubt, be considered by the Select Committee."

The motion was put and agreed to.

The Council adjourned to Friday the 19th March, 1897.

J. M. MACPHERSON,
Secretary to the Government of India,
Legislative Department.

CALCUTTA;
The 12th March, 1897.

Summary of Financial Statement, 1897-98.

The accounts of 1895-96 closed with a surplus of Rx. 1,534,000, being Rx. 583,000 better than estimated last year. Of this improvement, Rx. 163,000 is in Railway Revenue and Rx. 213,000 in Army Expenditure.

The main feature of the Revised Estimate for 1896-97 is the loss of Revenue and the Expenditure due to famine. Expenditure on Famine Relief is estimated at Rx. 1,891,000, in addition to Rx. 75,000 provided in Budget on account of Bundelkhand famine in the earlier part of the year. Loss of Revenue is estimated as follows: Land Revenue, Rx. 2,304,000; Salt, Rx. 262,000; Other Principal Heads, Rx. 374,000; Railway Net Earnings, Rx. 1,234,000; total, Rx. 4,264,000. Army Expenditure is increased, Rx. 196,000, by high prices due to scarcity. There is gain in Irrigation of Rx. 270,000. Total of figures directly attributable to famine and scarcity, Rx 6,081,000, of which Rx. 574,000 is charged on Provincial Balances and Rx. 5,507,000 falls on Imperial Account. The Revised Estimate accordingly closes with deficit Rx. 1,987,000, being Rx. 2,450,000 worse than Budget, being the Rx. 5,507,000 just mentioned and Rx. 419,000 loss on Opium account *less* Rx. 1,329,000 improvement on Exchange due to better rates, Rx. 474,000 Protective Railways transferred to Capital Account, Rx. 608,000 Savings on Army Estimates (excluding the Rx. 196,000 excess expenditure already mentioned), and Rx. 1,065,000 improvements under other numerous heads.

The exchange realised during the year has been 14·46*d.* against 13·75*d.* taken in last year's Estimates and in framing the Budget Estimates of 1897-98 the same rate of 14·46*d.* has been taken without alteration.

The Budget Estimates, 1897-98, work out to a deficit of Rx. 2,464,000. Compared with Budget, 1896-97, Exchange is better by Rx. 1,360,000; Land Revenue worse, Rx. 447,000, and Railway Earnings worse, Rx. 917,000,- both due to Famine; Opium worse, Rx. 1,139,000, owing to low prices; Army Expenditure in India less by Rx. 511,000, as last year included a special mobilisation expenditure.

The Famine Relief Expenditure provided for in Budget is Rx. 3,641,000. Total Famine Relief Expenditure, both years, Rx. 5,607,000, but much depends on future prospects as to weather and crops. This is independent of about Rx. 800,000 advances to ryots.

The Statement announces continuation of programme of Railway Expenditure in accordance with policy explained last March. Rx. 8,758,000 have been spent in 1896-97, and Rx. 10,130,000 will be spent in 1897-98, besides Rx. 2,470,000 and Rx. 3,284,000 spent by Branch Line and other Companies not under direct guarantee.

This necessitates Government loans of four crores in India and three-and-a-half millions sterling in England, besides one million sterling Temporary Debt.

The Secretary of State's drawings on India will amount to £13,000,000.

The Statement contains a full review of Provincial Finance and of the new quinquennial Settlements with Local Governments. In conclusion, it refers to the cost of famine being so much greater than the declared deficits, and bases upon this the hope that when famine and plague have passed away financial progress will be resumed.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 12.} CALCUTTA, SATURDAY, MARCH 20, 1897.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 18th March, 1897.

No. 11115 *M*.—His Excellency the Viceroy and Governor-General will leave Calcutta for Simla on Saturday, the 27th March 1897, at 5-33 P.M. (*Calcutta time*). His Excellency's departure from Calcutta will be *private*.

His Excellency will visit *en route* Bankipore, Lucknow and Umballa and will march by the Old Road from Kalka and arrive at Simla on Tuesday, the 6th April 1897, at about 2 P.M. His Excellency's visit to the places named will be *private*, and His Excellency's arrival at Simla will also be *private*.

All covers intended to reach His Excellency the Viceroy and Governor-General and party during His Excellency's journey should be addressed "Governor-General's Camp," without the addition of any Post town.

The party accompanying His Excellency on tour is as follows :—

1. Her Excellency the Countess of Elgin.
2. Lady Elizabeth Bruce.
3. H. Babington Smith, Esq., Private Secretary to the Viceroy.
4. Surgeon-Colonel B. Franklin, C.I.E., Surgeon to the Viceroy.
5. Captain R. E. Grimston, Aide-de-Camp to the Viceroy—*As far as Umballa.*
6. Captain S. H. Pollen, Aide-de-Camp to the Viceroy.

All communications connected with business of a mere routine nature should be sent, as usual, to the Head Quarters of the several Departments.

By Command,
A. DURAND, *Colonel,*
Military Secretary to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Calcutta, the 19th March, 1897.

No. 270.—The services of Mr. W. S. Meyer, of the Indian Civil Service, Madras Establishment, are placed temporarily at the disposal of the Finance and Commerce Department.

MEDICAL.

The 17th March, 1897.

No. 196.—The services of Surgeon-Lieutenant C. Thomson, M.B., C.M., I.M.S. (Bengal), are placed temporarily at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the date on which he was relieved of his special famine duties at Saugor.

SANITARY.

The 19th March, 1897.

No. 1011.—It is notified for general information that, in exercise of the power conferred by section 1, Act I of 1870, and with the previous sanction of the Governor General in Council, the Government of Madras have, by notification dated the 2nd March, 1897, extended the rules for quarantine against plague published in the *Government of India Gazette* of the 27th February, 1897 (Home Department Notification No. 703, dated the 23rd February, 1897, Part I, p. 142), to all ports of the Madras Presidency as regards vessels arriving from Goa and from all ports in Sind and in the Bombay Presidency.

No. 1020.—The following documents regarding quarantine and trade restrictions imposed in foreign countries in consequence of the existence of bubonic plague in India are published for general information :—

Extract from the "Journal Officiel" of the 28th January, 1897.

Le Président de la République Française,
Sur le rapport des Ministres de l'Intérieur et des Finances,
Vu la Loi du 3 Mars, 1822 ;
Vu le Décret du 4 Janvier, 1896, portant Règlement de Police Sanitaire Maritime,
Décrète :

Article 1er. A partir de la promulgation du présent Décret, aucune marchandise provenant directement ou indirectement de Bombay, de Kuratchi, ou de toute autre localité où l'existence de la peste aura été constatée, ne pourra pénétrer en France ou en Algérie que par un des ports suivants : Marseille, Pauillac, Saint-Nazaire, le Havre, Dunkerque, et Alger.

Art. 2. Tout colis contenant des linges de corps ayant servi ou n'ayant pas servi, des hardes ou vêtements ayant servi ou n'ayant pas servi, objets de literie ayant servi ou n'ayant pas servi, des tapis vieux, ou neufs ou toute marchandise consistant en drilles, chiffons, cuirs verts, peaux fraîches, débris frais d'animaux, onglons, sabots, ayant quitté après le 5 Février un des ports de l'Océan Indien autre que ceux reconnus contaminés de peste, depuis Mascate, y compris les ports du Golfe Persique, jusqu'au Cap Comorin, sera accompagné d'un certificat d'origine visé par un Agent Consulaire Français.

Art. 3. Les infractions aux dispositions qui précèdent seront punies des peines prévues par la Loi du 3 Mars, 1822.

Art. 4. Le présent Décret sera publié et affiché ainsi que la Loi du 3 Mars, 1822, dans tous les ports de France.

Art. 5. Le Ministre de l'Intérieur et le Ministre des Finances sont chargés, chacun en ce qui le concerne, de l'exécution du présent Décret, qui sera inséré au "Bulletin des Lois" et publié au "Journal Officiel."

Fait à Paris, le 27 Janvier, 1897.

(Signé) FÉLIX FAURE.

Par le Président de la République :

Le Ministre de l'Intérieur,

(Signé) LOUIS BARTHOU.

Le Ministre des Finances,

(Signé) GEORGES COCHERY.

Regulations issued by the Sanitary, Maritime, and Quarantine Board at Cairo.

Sitting of the 3rd February, 1897.

Le Conseil a décidé :

1° D'interdire, jusqu'à nouvel ordre, l'importation, en Egypte, des marchandises et objets susceptibles embarqués sur les navires ayant touché un port où existe la peste (voir liste annexée).

2° De supprimer, jusqu'à nouvel ordre, la visite médicale, pendant la nuit, de tous les navires ayant touché un port infecté de peste.

3° Le Conseil a, en outre, décidé que les médecins sanitaires, à l'arrivée à Suez des navires ayant touché un port où existe la peste, devront non seulement examiner les papiers de bord, mais demander aussi aux capitaines de déclarer, sous serment, s'ils ont engagé en Egypte, à leur voyage d'aller, des chauffeurs, des gens de service ou autres personnes. Dans le cas affirmatif, ils constateront leur présence à bord.

L'engagement des chauffeurs indigènes étant contracté aux bureaux des Ports et Phares à Port-Saïd, il été arrêté avec le directeur local de ce service que toutes les fois que des chauffeurs seront pris à bord d'un navire, avis officiel en sera donné à l'office quarantenaire par une note donnant le nom des chauffeurs ainsi que le nom et la destination du navire à bord duquel ils auront été engagés.

Ces renseignements seront communiqués à l'office quarantenaire de Suez pour lui faciliter ses recherches à ce sujet, lors de l'arraisonnement des navires à leur retour à Suez.

Ces chauffeurs, gens de service, etc., seront débarqués aux Sources de Moïse, comme les passagers à destination d'Egypte, pour y être soumis aux mesures réglémentaires, à moins que les capitaines ne déclarent vouloir les amener jusqu'en Europe. Dans ce cas, ils seront surveillés par les gardes sanitaires sur le parcours du Canal et à Port-Saïd.

Liste des marchandises et objets susceptibles approuvée par le Conseil dans sa séance du 3 Février 1897.

Drilles, chiffons, tapis, broderies, linges de corps, hardes, vêtements portés et objets de literie ayant servi (non transportés comme bagages), cuirs verts, peaux fraiches, débris frais d'animaux, y compris le crin et la laine brute, onglons, sabots, sacs, plantes vertes, tubercules, racines, fruits frais et séchés.

Sitting of the 4th February, 1897.

Le Conseil a décidé ,

1° Que les navires transitant le Canal en quarantaine ne peuvent pas embarquer du charbon à Port-Saïd pendant la nuit.

Cette operation devra être faite de jour et avec les précautions sanitaires voulues.

2° Que le transit du Canal doit être réglé, pour tous les navires en quarantaine indistinctement, de façon à ce que ces navires n'arrivent à Port-Saïd pendant le jour.

Extract from the "Journal Officiel" of the 10th February, 1897.

Le Président de la République Française,
Sur le rapport des Ministres de l'Intérieur et des Finances,
Vu la Loi du 3 Mars, 1822;
Vu le Décret du 19 Janvier, 1897, portant interdiction d'importation ou de transit en France et en Algérie d'objets ou marchandises en provenance des ports Indiens contaminés de peste;
Vu l'Article 1er du Décret du 27 Janvier, 1897, limitant le nombre des ports ouverts aux provenances des pays contaminés de peste;
Vu la délibération du Comité de Direction des Services de l'Hygiène, en date du 6 Février, 1897,

Décrète:

Art. 1er. Des dispositions du Décret du 19 Janvier susvisé sont étendues dans les ports de la Méditerranée à toutes les marchandises provenant directement ou indirectement de Bombay, de Kuratchi et des autres ports contaminés de peste.

Dans les ports de l'Océan et de la Manche, les marchandises non prohibées par le Décret susvisé ne seront admises qu'après désinfection.

Art. 2. Les passagers provenant de ports reconnus contaminés de peste ne pourront entrer en France que par les ports de Pauillac, Saint-Nazaire, le Havre, et Dunkerque.

Ils ne seront admis à débarquer qu'apres qu'ils auront subi une observation fixée à huit jours pour Pauillac et Saint-Nazaire, à quatre jour pour le Havre et Dunkerque, et que leurs bagages auront été désinfectés.

Art. 3. Est rapporté l'Article 1er du Décret du 27 Janvier, 1897.

Art. 4. Le Ministre de l'Intérieur et le Ministre des Finances sont chargés, chacun en ce qui le concerne, de l'exécution du présent Décret, qui sera publié au "Journal Officiel," et inséré au "Bulletin des Lois."

(Signé) FÉLIX FAURE.

Fait à Paris, le 9 Février, 1897.

Par le Président de la République:

Le Ministre de l'Intérieur,
(Signé) LOUIS BARTHOU.

Le Ministre des Finances,
(Signé) GEORGES COCHERY.

Circular letter from the Sanitary Office, Baghdad, to Her Majesty's Consul General at Baghdad, No. 14, dated the 11th February, 1897.

Monsieur Le Consul,

Par décision du Conseil du santé, la quarantaine de dix jours imposée aux provenances des Indes est portée a quinze jours. La mesure prohibitive édictée contre les navires qui auraient présentées des cas de peste, ou suspects de cette maladie a bord pendant la traversée est maintenue, cependant dans le cas ou la peste venait á se manifester soit parmi les passagers soit parmi l'équipage, aprés l'arrvée du navire au lazaret de Bassorah, navires et passagers seront soumis a une quarantaine de dix jours a partir du dernier cas constaté, avec désinfection trés rigoureuse des hardes, effets et bagages des passagers et de l'équipage. Le navire sera désinfecté et l'eau potable renouvellée. Les eaux des cales seront vidées apres avoir été prealáblement désinfectées, toutfois les navires de cette catégorie auront le faculté de retourner en contumace avec les passagers qu'ils y auraient a amener dans leur pays d'origine. La même quarantaine et les mêmes mesures de rigueur seront également appliquées aux navires provenant des ports du littoral du Bélouchistan jusqu'a la frontière de la perse. La mesure de prohibition portée contre les visiteurs chiites et les cadavres provenant des Indes est maintenue, et elle est en outre étendue aux provenances du littoral du Bélouchistan. L éntrée des cadavres en turquie est également prohibitée de tout le littoral Persan, du Golte persique ainsi que de toute la frontiere Persan du terre allant de l'Embouchure du Shat-el Arab jusqu'à Béyazid inclusivement.

Le Gérant de l'Inspecteur Sanitaire,
(Signé) DR CHARLES ADLER.

Telegram, dated 12th March 1897.

From—The Secretary of State, London.
To—The Viceroy, Calcutta.

Greece. Prohibition to import from Indian ports postal packets, patterns, hides, wool, bristles, animals and their products, rags, old clothes, etc. Antwerp. My telegram of 19th* February last. Prohibition to import vegetable and animal textile products unless packed bales compressed bound hoops. Arsenicated hides admitted. All goods admissible must be disinfected at Doel.

* Published under Home Department Notification No. 758, dated the 23rd February 1897.

Telegram, dated 12th March 1897.

From—The Resident at Bushire.

To—The Secretary to the Government of India, Foreign Department.

Following telegram received from Teheran :—*Begins.* The *Persepolis* has received orders to compell all sailing vessels from India proceeding to nearest quarantine station to undergo quarantine. Small sailing boats proceeding from one Persian port to another pass freely. *Ends.*

Telegram, dated 16th March 1897.

From—The Secretary of State for India.

To—The Viceroy of India.

Russia. Quarantine stations established—Theodosia, Kertch, Baku, Astrakhan. Quarantine Agencies—Odessa, Sebastopol, Novorassisk Batoum, Poti. Stations of medical observation other ports. Rules of 1894, Chinese plague, applied to Black Sea ports and Sea of Azof. All vessels coming from infected ports repair to quarantine station ten days and cannot land passengers.

Telegram, dated 18th March 1897.

From—Secretary of State, London.

To—The Viceroy, Calcutta.

Marseilles. Arsenicated and dry-salted hides from India admitted.

JUDICIAL.

The 16th March, 1897.

No. 267.—The services of Lieutenant T. L. Ormiston are placed at the disposal of the Chief Commissioner of Burma for employment as Officiating Cantonment Magistrate at Mandalay.

No. 271.—Under the provisions of section 138 of the Negotiable Instruments Act, XXVI of 1881, as amended by Act II of 1885, the Governor General in Council is pleased to discharge from office the following Notary Public, whose appointment for the Brindaban Municipality was announced in Home Department Notification No. 646, dated the 12th May, 1882 :—

Munshi Abdul Subhan.

The 19th March, 1897.

No. 277.—Major E. M. Nedham, Indian Staff Corps, Cantonment Magistrate, Kamptee, is granted leave on medical certificate for six months, under Article 340 (*a*) of the Civil Service Regulations.

No. 281.—In exercise of the power conferred by section 138 of the Negotiable Instruments Act, XXVI of 1881, as amended by Act II of 1885, the Governor General in Council is pleased to direct that, in place of the second class Magistrate at Karachi appointed to be a Notary Public under Notification of this Department, No. 598, dated the 24th March, 1888, the person for the time being holding the office of Mukhtyarkar at Karachi shall be a Notary Public and shall exercise his functions as such within the district of Karachi.

ECCLESIASTICAL.

The 17th March, 1897.

No. 99.—The Reverend J. G S. Syme, a Chaplain on probation, is appointed to be a Junior Chaplain on the Bengal (Lahore) Ecclesiastical Establishment, with effect from the 25th January, 1897.

J. P. HEWETT,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

EMIGRATION.

Calcutta, the 16th March, 1897.

No. 348—7-9.—The following draft of certain additions which it is proposed to make to the Rules under the Indian Emigration Act (XXI of 1883) is published, as required by section 81 of the said Act, for the information of persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration by the Governor General in Council on or after the 17th April 1897.

2. Any objection or suggestion which may be received from any person with respect to the draft before that date will be considered by the Governor General in Council.

Draft of proposed additions.

(1) In the test prescribed for lime-juice in Rule 178A, Chapter V, Section III (added to the original rules by Notification No. 170, dated 1st February 1896), for the words in the *Note*—

"A darkening indicates lead or copper,'

the following shall be substituted, namely :—

"A darkening which disappears again almost immediately is due to iron, but a persistent darkening indicates the presence of lead or copper."

To paragraph 2 of the said *Note* the following shall be added, namely :—

"As a confirmatory test the following process may be used :—

"Evaporate some of the juice to dryness and ignite; then dissolve the remaining ash in Nitric Acid and divide the solution into two portions. To one of these add a little Iodide of Potassium solution: a yellow precipitate indicates lead. To the other portion add Ferrocyanide of Potassium. a chocolate precipitate indicates copper, and a white precipitate lead."

GENERAL.

The 20th March, 1897.

No. 755.—The Governor General in Council is unwilling to allow Sir Edward Buck, lately Secretary to the Government of India in the Department of Revenue and Agriculture, to leave this country without a public expression of the high estimation in which his services to the State are held by Government.

When, in accordance with the recommendations of the Famine Commission, the Department of Revenue and Agriculture was reconstituted in 1881, Sir Edward Buck, under whose control measures had been inaugurated in the North-Western Provinces which in many respects anticipated those recommendations, was selected to fill the office of Secretary in the new Department; and that office he has continued to hold for over fifteen years. During this period a system of continuous record of all matters connected with the land has been elaborated, and a local agency trained, if not created, for its maintenance; the general principles which should regulate the assessment and collection of revenue have been laid down or reviewed; the system of State aid to the agriculturist and to agricultural improvement has been developed; the relations between landlord and tenant have come under review in almost every province in India; the conditions upon which emigration beyond the seas is permitted have been largely revised; a machinery for economic inquiry and agricultural experiment, though still in its infancy, has been devised; and last, but not least, the broad lines of famine relief which were laid down by the Famine Commission have been worked out in minute detail in consultation with Local Governments. In every branch of the revenue administration questions of the highest importance to the well-being of the country have come under discussion; and the breadth and clearness of view and the tenacity of

purpose which Sir Edward Buck has always placed at the disposal of those in whose hands the decision lay, have been of the greatest service in securing wise conclusions.

Sir Edward Buck retired from active employ some little time ago, on the completion of his thirty-five years' tour of service. But his labours did not cease with his retirement; and the Governor General in Council has delayed this recognition of his services, in order that it might appear simultaneously with the series of Resolutions which will be found in the Supplement to to-day's *Gazette of India*, and which are the direct outcome of the conferences that Sir Edward Buck held with the authorities of the various provinces during the cold weather of 1895-96. They summarise past progress and indicate the lines which future advance should follow, in carrying out the recommendations of the Commission which was appointed to advise the Secretary of State for India how best "to diminish the severity of famines, and to place the people in a better condition for enduring them." To the investigation of those problems, all-important to the material welfare of the country and its people, which this wide reference embraced, Sir Edward Buck has devoted the last fifteen years of his service; and the Governor General in Council believes that the general efficacy with which the machinery, carefully elaborated beforehand, has been put in motion to meet the terrible calamity under which India is now suffering, is in no small part the fruit of his past labours. No happier assurance than this could accompany any servant of the State on his retirement from official life.

FORESTS.

The 10th March, 1897.

No. 322—107 *F.*—Mr. E. M. Coventry, Assistant Conservator of Forests, 1st grade, Punjab, is transferred temporarily to the North-Western Provinces and Oudh in the interests of the public service.

DENZIL IBBETSON,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 16th March, 1897.

No. 454-*G.*—The services of Colonel H. S. Stewart, Indian Staff Corps, are replaced at the disposal of the Military Department, with effect from the 5th March, 1897.

No. 456-*G.*—The Governor-General in Council is pleased to recognise the appointment of Monsieur J. Millet as Consular Agent for France at Madras.

The 17th March, 1897.

No. 471-*G.*—During the absence of the Governor-General in Council from Calcutta, the Under-Secretary to the Government of Bengal in the Judicial, Political and Appointment Departments, will hold charge of that portion of the Foreign Department which is left in Calcutta.

No. 473-*G.*—The services of Mr. F. St. G. Manners Smith, Executive Engineer, 2nd grade, are replaced at the disposal of the Public Works Department, with effect from the date on which he relinquishes charge of his duties as Guardian to His Highness the Maharaja of Alwar.

The 18th March, 1897.

No. 477-*G.*—The undermentioned officer is granted fulough out of India:—

Lieutenant-Colonel H. B. Abbott, Indian Staff Corps, Resident of the 2nd class and Resident in the Western Rajputana States, for thirteen months and twenty-eight days, under rule IX of the Regulations of 1868.

No. 1059-*I.-A.*—In exercise of the powers conferred by sections 8 and 9, respectively, of the Indian Christian Marriage Act (XV of 1872), the Governor-General in Council is pleased to cancel clauses (*b*) and (*c*) of the Notification of the Government of India in the Foreign Department, No. 3507-I.-A., dated the 16th November, 1896, appointing the Reverend Frederick William Adams, of the Baptist denomination, to be a Marriage Registrar, and authorising him to grant certificates of marriage between Native Christians, within the territories of the Native States under the Rajputana Agency.

The 19th March, 1897.

No. 490-*G.*—The special leave granted to Colonel V. E. Law, in Notification No. 365-G., dated the 4th March, 1897, is from the 3rd to the 19th of April, both days inclusive, and not as previously stated.

No. 494-G.—Colonel E. Mockler, Bombay General List (Infantry), Resident of the 2nd class and Political Resident in Turkish Arabia, is granted special leave, under Article 348 of the Civil Service Regulations, from the 18th March, or the subsequent date on which he may avail himself of the leave, and up to the 17th September, 1897, inclusive.

No. 496-G.—Lieutenant-Colonel W. Loch, Indian Staff Corps, Additional Political Agent of the 1st class and Political Agent in the Eastern States of Rajputana, is appointed to officiate as a Resident of the 2nd class and as Political Resident in Turkish Arabia, with effect from the date of assuming charge, and during the absence on special leave of Colonel E. Mockler, or until further orders.

No. 498-G.—Lieutenant-Colonel J. H. Newill, Indian Staff Corps, Political Agent of the 1st class, is appointed to officiate as an additional Political Agent of the 1st class and as Political Agent in the Eastern States of Rajputana, with effect from the 1st March, 1897, *vice* Lieutenant-Colonel W. Loch, and until further orders.

No. 500-G.—Mr. G. R. Irwin, of the Indian Civil Service, Additional Political Agent of the 1st class and officiating Political Agent in Kotah, is appointed to officiate as a Resident of the 2nd class and as Resident at Jaipur, with effect from the date of assuming charge, and during the absence on special leave of Colonel V. E. Law, or until further orders.

No. 501-G.—Major C. W. Ravenshaw, Indian Staff Corps, Political Agent of the 2nd class, is appointed, on return from furlough, to officiate as a Resident of the 2nd class and as Resident in Mewar, with effect from the date of assuming charge, and during the absence on furlough of Lieutenant-Colonel W. H. C. Wyllie, C.I.E., or until further orders.

No. 503-G.—The following changes are made in the graded list of the Political Department:—

Consequent on the return from privilege leave of Major H. A. Deane, C.S.I., and with effect from the 28th January, 1897—

Mr. W. S. Davis, Assistant Political Officer for Dir and Swat, is appointed to officiate as a Political Assistant of the 3rd class.

Consequent on the appointment of Lieutenant-Colonel J. H. Newill, Indian Staff Corps, Political Agent of the 1st class, to officiate as an Additional Political Agent of the 1st class and Political Agent in the Eastern States, Rajputana, and with effect from the 1st March, 1897—

Mr. A. L. P. Tucker, of the Indian Civil Service, Political Agent of the 2nd class, to officiate as a Political Agent of the 2nd class.

Captain J. Ramsay, Indian Staff Corps, Political Agent of the 3rd class, to officiate as a Political Agent of the 2nd class.

Captain C. A. Kemball, Indian Staff Corps, officiating Political Assistant of the 1st class, to officiate as a Political Agent of the 3rd class.

Captain A. F. Bruce, Indian Staff Corps, officiating Political Assistant of the 2nd class, to officiate as a Political Assistant of the 1st class.

Mr. W. S. Davis, officiating Political Assistant of the 3rd class, to officiate as a Political Assistant of the 2nd class.

Consequent on the grant of furlough to Captain E. LeMesurier, Indian Staff Corps, officiating Political Assistant of the 2nd class, and with effect from the 2nd March, 1897—

Lieutenant C. J. Windham, Indian Staff Corps, officiating Political Assistant of the 3rd class, to officiate as a Political Assistant of the 2nd class.

Consequent on the grant of privilege leave to Captain J. F. Whyte, Indian Staff Corps, officiating Political Assistant of the 1st class, and with effect from the 7th March, 1897—

Captain A. McConaghey, Indian Staff Corps, officiating Political Assistant of the 2nd class, to officiate as a Political Assistant of the 1st class.

Lieutenant S. G. Knox, Indian Staff Corps, officiating Political Assistant of the 3rd class, to officiate as a Political Assistant of the 2nd class.

No. 505-G.—Mr. H. V. Cobb, of the Indian Civil Service, Political Agent of the 3rd class and Assistant Commissioner of Ajmere, is granted furlough for eighteen months, under Article 340 (*b*) of the Civil Service Regulations, with effect from the 20th March, 1897, or the subsequent date on which he may avail himself of the furlough.

W. J. CUNINGHAM,
Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

SEPARATE REVENUE.

POST OFFICE.

Calcutta, the 16th March, 1897.

No. 1215-S.R.—In exercise of the powers conferred by the Indian Post Office Act (XIV of 1866) and in modification of the conditions regarding certificates of posting prescribed in the Notification of the Government of India in the Financial Department, No. 1845, dated the 15th March 1878, published in the *Gazette of India* of the 16th idem, the Governor General in Council is pleased to prescribe that, with effect from the 1st May 1897, any person posting at one time any number of unregistered parcels not exceeding

a certificate of posting in respect of such unregistered parcels or value-payable unregistered book-packets for a fee of half an anna, subject to the following conditions, namely :—

(1) the certificate of posting written in ink shall be presented to an officer on duty at the post office along with the articles to be posted during the hours fixed for the posting of such articles ;

(2) there shall be a separate certificate for each class of article headed with the words "Certificate of posting for unregistered parcels" or "Certificate of posting for value-payable unregistered book-packets," as the case may be, and the articles (not exceeding six) to which a certificate relates shall be separately presented with it ;

(3) the certificate shall contain an exact copy of the addresses on the articles to which it relates, and shall have a half-anna postage stamp affixed thereto ;

(4) the officer on duty shall compare the addresses of the articles with the certificate, and, if it be correct, shall obliterate the postage stamp and impress the date stamp upon the certificate. The certificate shall then be returned to the person who presented it.

No. 1216-*S.R.*—In exercise of the powers conferred by the Indian Post Office Act (XIV of 1866) and in supersession of all existing notifications conflicting herewith, the Governor General in Council is pleased to prescribe the following conditions, subject to which inland and foreign parcels of all descriptions shall be posted, on and after the 1st May 1897, at any post office, namely :—

(1) In the case of a prepaid parcel all charges for postage, registration and insurance shall be paid by means of postage stamps affixed either to the cover of the article or to an official label which can be obtained free of charge at any post office. In either case, the sender or his messenger shall affix the stamps himself, postal officials being strictly forbidden to do so.

(2) Prepayment shall be compulsory in the following cases, namely :—

(*a*) in the case of any unregistered parcel,

(*b*) in the case of any insured parcel,

(*c*) in the case of any foreign parcel.

In the case of parcels other than the foregoing prepayment shall be optional.

(3) A receipt shall be granted by the post office for every registered parcel, but a parcel tendered for insurance, or for transmission under the value-payable system, or for transmission to foreign countries or other places for which a customs declaration is necessary, shall be presented at the post office, together with such form or forms as the Director General of the Post Office of India may prescribe for this purpose, with the particulars required to be filled in by the sender. In no other case will the person tendering a parcel be required to present any form with it.

ACCOUNTS AND FINANCE.

RATES OF EXCHANGE.

The 17th March, 1897.

No. 1242-*A.*—It is hereby notified that the rate of exchange for the adjustment of financial transactions between the British and Indian Governments for the year 1897-98 has been fixed by the Secretary of State with the concurrence of the Lords Commissioners of Her Majesty's Treasury at 1s. 2½*d.* the rupee.

LEAVE AND APPOINTMENTS.

The 16th March, 1897.

No. 1235-*Gl*—Mr. W H Dobbie, officiating Deputy Comptroller General, and

Mr. H G. H. Keene, officiating Comptroller, Hyderabad, are confirmed in those appointments.

The 17th March, 1897.

No. 1238 *Gl*—Mr. J. W. Welsh, Deputy Post Master General, Eastern Bengal, is granted privilege leave for three months, with effect from the 1st April, 1897.

Mr. J. L. Fendall, Superintendent of Post Offices, 1st grade, is appointed to officiate in the 3rd grade of Deputy Post Masters General, and is placed in charge of the Eastern Bengal Circle,

The 18th March, 1897.

No. 1258-*Gl.*—Mr. H G. H. Keene, Comptroller, Hyderabad, is granted privilege leave for three months, with effect from the 10th April, 1897, and the following acting appointments are made during his absence on privilege leave or until further orders :—

Mr. C W. C Carson, Probationer in the office of the Comptroller, Hyderabad, to act as Comptroller, Hyderabad, and

Mr. A Srinivasa Row, a Superintendent in the office of the Comptroller, Hyderabad, to act as a supernumerary Chief Superintendent in that office.

The 19th March, 1897.

No. 1315-*Gl.*—The following acting promotions are made in the Postal Department during the deputation on special duty of Mr. E. A Doran, 2nd Assistant Director General of the Post Office, or until further orders :—

Mr. W. F. Cockell, 3rd Assistant Director General, to act as 2nd Assistant Director General, and

Mr. G. A T. Bennett, Superintendent of

ACCOUNTS AND FINANCE.

ESTIMATES AND ACCOUNTS.

The 19th March, 1897.

No. 1313-A.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries, in India.*

February 1897. **Lakhs of Rupees.**

[For the explanation of these heads, see *Gazette of India*, dated 22nd December, 1883, Part I, page 497.]	In February		To end of February		Whole Year.	
	1896-97.	1895-96.	1896-97.	1895-96.	Budget, 1896-97.	Actuals, 1895-96.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	3,42	3,32	18,78	21,00	27,02	27,02
Opium	48	63	5,92	6,48	6,90	7,12
Salt	70	64	7,58	7,97	8,70	8,86
Stamps	39	37	4,34	4,30	4,73	4,73
Excise	37	43	4,96	5,06	5,75	5,72
Provincial Rates	43	35	3,00	3,20	3,67	3,71
Customs	39	46	4,03	4,47	4,48	5,02
Assessed Taxes	12	12	1,59	1,56	1,70	1,69
Forest (Madras and Bombay only)	5	4	44	46	56	56
Registration	4	3	41	39	43	42
Tributes from Native States	13	7	62	58	89	79
Other Civil Revenue	37	39	3,25	3,14	3,73	3,75
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS	6,89	6,85	54,92	58,61	68,56	69,39
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	—53	—53	—3,67	—3,64	—3,65	—3,71
Opium	—2	—4	—2,45	—2,03	—2,59	—2,07
Famine Relief	—16	...	—38	...	...	—2
Other Civil Expenditure	—2,60	—2,04	—22,20	—21,80	—26,56	—26,08
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT: GROSS	—2,80	—2,61	—28,70	—27,47	—32,80	—31,83
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments:						
[The figures comprise Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net: + Receipts more, — Receipts less, than issues)	—4	...	+56	+29	+1,78	+73
Forest, Marine (Net as above)	—6	+2	+19	+30	+32	+37
Guaranteed and Subsidized Railways (Net as above)	+30	+35	+2,76	+3,46	+3,81	+3,72
Do. Repayment of surplus profits, etc.	...	...	—42	—44	—60	—50
Military Receipts	+3	+7	+72	+67	+70	+86
Military Issues	—1,42	—1,38	—15,18	—15,76	—16,82	—17,57
Telegraph Receipts	+6	+7	+68	+75	+5	+86
Do. Issues	—6	—7	—64	—67		—77
Public Works Department—						
State Railways Receipts	+1,01	+1,12	+11,75	+12,44		
" " Issues	—89	—89	—10,17	—8,93		+18,85
East Indian Railway Receipts	+40	+42	+4,56	+4,53		—11,92
" " " Issues	—17	—18	—1,80	—1,63	—1,78	
Ordinary Branches Receipts	+43	+30	+2,48	+1,78		+2,12
" " Issues	—1,12	—64	—7,17	—6,02		—7,20
TOTAL NON-CIVIL DEPARTMENTS	—1,53	—80	—11,68	—9,23	—12,54	—10,45
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net: + Receipts more, — Receipts less, than payments)	—28	—3	+5,42	—44	+3,72	—58
Mint Certificates and Bullion Advances (Net as above)	...	—3	—19	—5	...	—1
Exchange on Remittance Accounts	—76	—1,05	—9,13	—12,21	—12,02	—12,93
Council Bills paid (including Telegraphic) at R10 per £	—1,71	—1,51	—13,77	—17,16	—16,50	—19,66
Other debt heads (Net as above)	+11	+1	—1,50	+12	—86	+9
TOTAL DEBT AND REMITTANCE TRANSACTIONS	—2,64	—2,61	—19,17	—29,74	—25,66	—33,09
GRAND TOTAL RECEIPTS AND ISSUES	—8	+83	—4,63	—7,83	—2,44	—6,03
Opening Cash Balance in Treasuries and Presidency Banks	11,95	13,87	16,50	22,53	16,50	22,53
Closing Cash Balance in Treasuries and Presidency Banks	11,87	14,70	11,87	14,70	14,06	16,50

MILITARY DEPARTMENT.

Fort William, the 19th March, 1897.

APPOINTMENTS.

COMMISSARIAT-TRANSPORT DEPARTMENT.

No. 311.—Major H. M. P. Hawkes, Indian Staff Corps, Assistant Commissary General, 2nd class, to be Commissary General for Transport, with effect from the 13th March, 1897, *vice* Lieutenant-Colonel G. L. Eliot, Indian Staff Corps, resigned.

DISTRICT STAFF.

No. 312.—Colonel H. S. Tandy, Indian Staff Corps, Colonel on the Staff, Nusseerabad, to command a 2nd class district in India, with the temporary rank of Brigadier-General while so employed, *vice* Brigadier-General G. C. Hogg, proceeding on leave,—dated 6th March, 1897

MEDICAL DEPARTMENT.

No. 313.—The undermentioned Surgeon-Lieutenant appointed to the Madras Establishment in G. G. O. No. 1066 of 1896, reported his arrival at Bombay on the date specified :—

Frederick Arthur Lucas Hammond,—16th October, 1896.

No. 314.—The following extract, being paragraphs 1 and 2 of a Military letter from the Right Honourable the Secretary of State for India, No. 16, dated 18th February, 1897, is published for general information :—

"The undermentioned probationers for the Indian Medical Service, having completed a course of instruction at the Army Medical School, and being reported qualified, have been appointed Surgeon-Lieutenants, their commissions being dated 28th January, 1897, the day on which they passed out of the Army Medical School :—

Bengal Command.

Andrew Augustine Frayne McArdle.
Jasper Maxwell Woolley.
Clayton Arbuthnot Lane.
Thomas Bernard Kelly.

Punjab Command.

James Henry Hugo.
William Hamilton Kenrick.
Charles Henry Watson.

Madras Command.

Reginald Bryson.

Bombay Command.

Charles Hope Septimus Lincoln.
Raymond Herbert Price.
Edgar Francis Eardley Baines.
Geoffrey Orr Fern Sealy.

2. These officers will rank as above, for seniority on the combined list of the Indian Medical Service, excepting Surgeon-Lieutenant Bryson, who will rank below Surgeon-Lieutenant Sealy, having come out lowest on the list of marks for the London and Netley examinations combined."

MILITARY ACCOUNTS DEPARTMENT.

No. 315.—Lieutenant-Colonel J. F. D. Fordyce, Military Accountant, 1st class, is appointed to officiate as Controller of Military Accounts, during the absence of Lieutenant-Colonel D. A. A. Macpherson, on leave out of India, or until further orders.

FURLOUGH AND LEAVE.

No. 316.—Colonel A. C. Toker, C.B., Indian Staff Corps, Superintendent, Army Clothing, Bengal, is granted furlough out of India (p. a.) for one year under rule IX of the regulations of 1868.

JUDICIAL.

INDIAN ARTICLES OF WAR.

No. 317.—In exercise of the powers conferred by Article 190, and with reference to Article 1, clauses (2) and (3) of the Indian Articles of War (Act No. V. of 1869, as amended by Act No. XII of 1894), the Governor General in Council is pleased to direct that the following amendments be made in paragraph 11 of G. G. O. No. 568 of 1895, namely :—

In the form of attestation document for soldiers and others prescribed by rule (2), clause (*c*) of question 11 shall be altered to clause (*d*), and the following shall be inserted before it as clause (*c*), namely :—

"(*c*) If you are enlisted as sepoy / a sowar / private ward orderly, you are liable to be transferred for temporary duty in general and field hospitals, whenever your services may be required and for such periods as may be thought necessary."

LONDON GAZETTE.

No. 318.—The following extracts are published for general information :—

London Gazette, dated 19th February 1897, page 990.

India Office,
19th February 1897.

The Queen has approved of the following admissions to the Indian Medical Service :—

To be Surgeon-Lieutenants, dated 28th January, 1897.

Andrew Augustine Frayne McArdle.
Jasper Maxwell Woolley.
Clayton Arbuthnot Lane.
Thomas Bernard Kelly.
James Henry Hugo.
William Hamilton Kenrick.
Charles Henry Watson.
Charles Hope Septimus Lincoln.
Raymond Herbert Price.
Edgar Francis Eardley Baines.
Geoffrey Orr Fern Sealy.
Reginald Bryson.

London Gazette, dated 23rd February, 1897, page 1099.

War Office, Pall Mall, 23rd February, 1897.

* * * *

INDIAN STAFF CORPS.

The undermentioned officers are transferred to the unemployed Supernumerary List :—

Colonel William N. Wroughton, dated 4th February 1897.

Colonel Alexander J. D. Hawes, D.S.O., dated 9th February, 1897.

PROMOTIONS.

COLONEL'S ALLOWANCE.

No. 319.—Brigadier General Richard Westmacott, C.B., D.S.O., Indian Staff Corps, is admitted to the Colonel's allowance, with effect from the 19th March, 1897.

INDIAN STAFF CORPS.

No. 320.—The following promotions are made, subject to Her Majesty's approval :—

INDIAN STAFF CORPS.

To be Lieutenants.

Second-Lieutenant Denzil Ibbetson Michael Macaulay,—10th January, 1897.

Second Lieutenant Patrick Barclay Sangster, —28th February, 1897.

Second-Lieutenant Dashwood William Harrington Humphreys,—28th February, 1897.

Second-Lieutenant Mark Synge,—28th February, 1897.

INDIAN SUBORDINATE MEDICAL DEPARTMENT, BENGAL.

No. 321.—First class Assistant Surgeon John Davis to be Senior Assistant Surgeon, with the honorary rank of Surgeon-Lieutenant, subject to Her Majesty's approval ;

Second class Assistant Surgeon Frederick William Adolphus L'Estrange to be first class Assistant Surgeon ;

Third class Assistant Surgeon Percey Hartley Hemming Munrowd to be second class Assistant Surgeon ;

with effect from the 23rd December, 1896, *vice* Senior Assistant Surgeon and Honorary Surgeon-Lieutenant J. Munrowd, deceased.

NATIVE ARMY.

No. 322.—*10th Regiment of Bengal (The Duke of Cambridge's Own) Lancers*—

Jemadar Sardar Khan, to be Ressaidar, Kot-Dafadar Amir Khan, to be Jemadar, *vice* Azim Khan, transferred to the pension establishment, with effect from the 1st November, 1896.

Jemadar Utam Singh, to be Ressaidar, *vice* Budhu, transferred to the pension establishment, with effect from the 3rd December, 1896 .

Dafadar Harditt Singh, to be Jemadar, *vice* Jiwand Singh, transferred to the 9th Regiment of Bengal Lancers, with effect from the 10th October, 1896.

Dafadar Isar Singh, to be Jemadar, *vice* Sahae Singh, transferred to the pension establishment, with effect from the 1st November, 1896.

No. 323.—*9th Gurkha (Rifles) Regiment of Bengal Infantry*—

Jemadar Dalip Sing, to be Subadar, and Havildar Jas-Lal Rai, to be Jemadar, *vice* Siddhu Upadhia, transferred to the pension establishment, with effect from the 1st December, 1896.

No. 324.—*33rd (Punjabi Muhammadan) Regiment of Bengal Infantry*—

Jemadar Habibullah Khan, to be Subadar, and Havildar Nur Din, to be Jemadar, *vice* Bagga, transferred to the pension establishment, with effect from the 1st December, 1896.

No. 325.—*35th (Sikh) Regiment of Bengal Infantry*—

Jemadar Mangal Singh, to be Subadar, and Havildar Sundar Singh, to be Jemadar, *vice* Gurditt Singh, deceased, with effect from the 8th October, 1896.

Jemadar Sama Singh, to be Subadar, and Havildar Basawa Singh, to be Jemadar, *vice* Ram Singh transferred to the pension establishment, with effect from the 1st January, 1897.

No. 326.—*2nd Battalion, 2nd (Prince of Wales' Own) Gurkha (Rifle) Regiment (The Sirmoor Rifles)*—

Havildar Mehar Sing Gurung and Drill Havildar Jitaram Gurung, to be Jemadars, *vice* Mandhoze Newar and Amar Sing Thapa, transferred to the pension establishment, with effect from the 5th January, 1897.

No. 327.—*2nd Battalion, 3rd Gurkha (Rifle) Regiment*—

Jemadar Chandrabir Thapa, to be Subadar, *vice* Bikram Thapa, transferred to the pension establishment, with effect from the 2nd January, 1897.

PUNJAB FRONTIER FORCE.

No. 328.—*5th Regiment of Punjab Cavalry*—

Jemadar Jagan Nath, to be Ressaidar, and Kot Dafadar Ram Rat, to be Jemadar, *vice* Mihan Singh, promoted, with effect from the 1st August, 1896.

No. 329.—*17th Regiment of Madras Infantry*—

Color Havildar Muhammad Murad, to be Jemadar, *vice* Usman Khan, transferred to the pension establishment, with effect from the 1st January, 1897.

No. 330.—*7th Regiment of Bombay Lancers (Belooch Horse)*—

Dafadar Sarfaraz Khan, to be Jemadar, *vice* Nawab Sayyid Muhsin Shah, promoted, with effect from the 24th November, 1896.

No. 331.—*25th Regiment of Bombay Infantry (3rd Battalion, Rifle Regiment)*.—

Subadar Banna Singh, to be Subadar Major and Jemadar Lal Singh Jat, to be Subadar, *vice* Ghaus Khan, transferred to the pension establishment, with effect from the 1st February, 1897.

Jemadar Ghazi Khan, to be Subadar, *vice* Sayyid Buddhan, transferred to the pension establishment, with effect from the 1st January, 1897.

RETIREMENTS.

No 332.—Major Stewart Melvill Congreve-Schneider, Indian Staff Corps, permitted to retire from the service, with effect from the 1st March, 1897, subject to Her Majesty's approval.

No. 333.—Lieutenant John William Ross, Indian Staff Corps, has been permitted by the Secretary of State for India to retire from the service, with effect from the 27th February 1897, subject to Her Majesty's approval.

REWARDS.

GOOD CONDUCT MEDALS.

No. 334. The undermentioned Native non-commissioned officers and men of the Madras Command are granted meritorious service medals with annuities, and long service and good conduct medals with and without gratuities, for the year ending 31st March, 1898, under the provisions of clause 115, India Army Circulars, 1888, and Article 342, Army Regulations, India, Volume I, Part II :—

Medals inscribed "For Meritorious Service," with annuity.

No. 1735, Havildar Viraraghavulu, 4th Madras Infantry (Pioneers), *vice* Havildar Yakub Khan, pensioned, 11th February, 1896.

No. 3444, Havildar Abdul Khalik, 19th Madras Infantry, *vice* Havildar Naganna, pensioned, 21st February, 1896.

No. 597, Havildar Narayanasami, 22nd Madras Infantry, *vice* Havildar Abdur Rahman, pensioned, 22nd December, 1896.

Medals inscribed "For Long Service and Good Conduct," with gratuity.

No. 1256, Private Manaji Rao, 1st Madras Lancers.

No. 1261, Private Khwaji Husain, 1st Madras Lancers.

No. 1247, Private Gopal Singh, 2nd Madras Lancers.

No. 1640, Private Bhairoji Rao, 2nd Madras Lancers.

No. 808, Private Shaikh Ali, 3rd Madras Lancers.

No. 809, Private Ghaus Khan, 3rd Madras Lancers.

No. 328, Sapper Muttusami, "Queen's Own" Madras Sappers and Miners.

No. 376, Sapper Narayanasami, "Queen's Own" Madras Sappers and Miners.

No. 260, Private Shaikh Husain, 1st Madras Infantry (Pioneers).

No. 266, Private Mir Haidar, 1st Madras Infantry (Pioneers).

No. 756, Private Surya, 2nd Madras Infantry.

No. 802, Private Appadu, 2nd Madras Infantry.

No 772, Private Venkatasami, 3rd Madras (Light) Infantry.

No. 1331, Private Muhammad Ismail, 4th Madras Infantry (Pioneers).

No. 2990, Private Rahman Sharif, 5th Madras Infantry.

No. 3166, Private Mutyalu, 5th Madras Infantry.

No. 1634, Private Venkanna, 6th Madras Infantry.

No. 1660, Private Nagayya, 6th Madras Infantry.

No. 496, Private Gopanna, 7th Madras Infantry.

No. 512, Private Abdul Majid, 7th Madras Infantry.

No. 590, Private Appayya, 8th Madras Infantry.

No. 709, Private Abdur Rahman, 8th Madras Infantry.

No. 928, Private Chidambarsami, 9th Madras Infantry.

No. 951, Private Jagannayakulu, 9th Madras Infantry.

No. 566, Private Munisami, 11th Madras Infantry.

No. 1636, Private Accayya, 11th Madras Infantry.

No. 1040, Private Narayanasami, 13th Madras Infantry.

No. 1047, Private Vembuli, 13th Madras Infantry.

No. 2812, Private Appanna, 14th Madras Infantry.

No. 2814, Private Kannayya, 14th Madras Infantry.

No. 682, Private Shaikh Ibrahim, 15th Madras Infantry.

No. 1187, Private Shaikh Bare, 15th Madras Infantry.

No. 1114, Private Viraraghavulu, 16th Madras Infantry.

No. 1269, Private Abdur Rahman, 16th Madras Infantry.

No. 2662, Naigue Rayappen, 17th Madras Infantry.

No. 2688, Private Kamal Beg, 17th Madras Infantry.

No. 3250, Private Parasuram Singh, 19th Madras Infantry.

No. 3323, Private Ramasami, 19th Madras Infantry.

No. 1050, Private Sayyid Yusuf, 20th Madras Infantry.

No. 1592, Private Surj Durbey, 20th Madras Infantry.

No. 677, Private Ramasami, 21st Madras Infantry (Pioneers).

No. 742, Private (Armourer Havildar) Shaikh Ahmad, 21st Madras Infantry (Pioneers.)

No. 103, Private Anthony, 22nd Madras Infantry.

No. 19, Drummer W. Lewis, 22nd Madras Infantry.

No. 1008, Private Francis, 23rd Madras (Light) Infantry.

No. 1165, Private Muhammad Yusuf, 23rd Madras (Light) Infantry.
No. 276, Private Sayyid Karim, 24th Madras Infantry.
No. 316, Private Durgayya, 24th Madras Infantry.
No. 856, Private Paramayya, 25th Madras Infantry.
No. 971, Private Hasan Ahmad, 25th Madras Infantry.
No. 1159, Private Muhammad Nabi, 26th Madras Infantry.
No. 2007, Private Tiruvengadam, 26th Madras Infantry.
No. 647, Private Ramasami, 27th Madras Infantry.
No. 1401, Private Durgayya, 27th Madras Infantry.
No. 1133, Private Narayanasami, 28th Madras Infantry.
No. 1164, Private Muhammad Ali, 28th Madras Infantry.

Medals inscribed "For Long Service and Good Conduct," without gratuity.

No. 809, Private Venkatarungam, 3rd Madras (Light) Infantry.
No. 707, Private Munisami, 15th Madras Infantry.
No. 1232, Private Sayyid Haidar, 16th Madras Infantry.
No. 1316, Private Shaikh Muhiyuddin, 21st Madras Infantry (Pioneers).
No. 977, Private Ramanua, 25th Madras Infantry.
No. 726, Private Balaguru, 27th Madras Infantry.

SPECIAL.

No. 335.—With reference to Article 280, Army Regulations, India, Volume I, Part I, the undermentioned officers, having been absent from military duty for ten years, are transferred to the supernumerary list, with effect from the dates specified:—

Major H. B. Thornhill, Cantonment Magistrate, Chakrata,—4th November, 1896.
Major W. S. Hewett, Cantonment Magistrate, Ranikhet,—6th December, 1896.

VOLUNTEER CORPS.

No. 336.—His Excellency the Governor General of India has been pleased to confer the Volunteer Officers' Decoration upon the undermentioned officer of the Indian Volunteer Force, who has been duly recommended for the same under the Royal Warrant of 24th May, 1894 (clause 101, India Army Circulars of 1894):—

1st Battalion, Calcutta Volunteer Rifle Corps.

Captain William Muspratt Jones.

APPOINTMENTS.

No. 337.—*Punjab Light Horse*—

William Henry Swales, Gentleman, to be Lieutenant, to complete the establishment.

No. 338.—*Great Indian Peninsula Railway Volunteers*—

Major Robert Lowthian Trevithick, to be Commandant, with the rank of Lieutenant-Colonel, *vice* Swan, resigned.

No. 339.—*North Western Railway Volunteer Rifles*—

Francis Joseph Harvey, Gentleman, to be Second Lieutenant, with effect from the 30th January, 1897, to complete the establishment.

PROMOTIONS.

No. 340.—*North Western Railway Volunteer Rifles*—

Second Lieutenant Ernest Sydney Strong to be Lieutenant, with effect from the 9th September, 1896, *vice* Bean, promoted.

RESIGNATIONS.

No. 341.—*Nagpore Volunteer Rifle Corps*—

Captain H. L. Cleaver, supernumerary list, resigns his commission.

MILITARY WORKS DEPARTMENT.

No. 342.—The following promotions and reversions are made in the Engineer Establishment of the Military Works Department, with effect from the dates specified:—

NAME.	From	To	Nature of promotion, etc.	With effect from
Lieutenant R. P. T. Hawksley, R.E.	Attached	Assistant Engineer, 2nd grade.	Officiating	16th April 1896.
Lieutenant W. Bovet, R.E.	Attached	Assistant Engineer, 2nd grade.	Officiating	16th April 1896.
2nd-Lieutenant F. B. Tillard, R.E.	Attached	Assistant Engineer, 2nd grade.	Officiating	19th April 1896.
2nd-Lieutenant F. B. Tillard, R.E.	Assistant Enginer, 2nd grade, officiating.	Attached	Reversion	28th April 1896.
2nd-Lieutenant F. B. Tillard, R.E.	Attached	Assistant Engineer, 2nd grade.	Officiating	1st May 1896.
2nd-Lieutenant B. W. Mainprise, R.E.	Attached	Assistant Engineer, 2nd grade.	Officiating	5th May 1896.
2nd-Lieutenant R. E. D. Goldingham, R.E.	Attached	Assistant Engineer, 2nd grade.	Officiating	14th May 1896.
2nd-Lieutenant R. E. D. Goldingham, R.E.	Assistant Engineer, 2nd grade, officiating.	Attached	Reversion	19th August 1896.
2nd-Lieutenant B. W. Mainprise, R.E.	Assistant Engineer, 2nd grade, officiating.	Attached	Reversion	25th August 1896.
2nd-Lieutenant B. W. Mainprise, R.E.	Attached	Assistant Engineer, 2nd grade.	Officiating	25th September 1896.
Captain J. Stewart, R.E.	Executive Engineer, 4th grade.	Executive Engineer, 3rd grade.	Permanent	3rd October 1896.
Major B. B. Russell, R.E.	Executive Engineer, 4th grade, officiating.	Executive Engineer, 4th grade.	Permanent	3rd October 1896.
2nd-Lieutenant R. E. D. Goldingham, R.E.	Attached	Assistant Engineer, 2nd grade.	Officiating	16th October 1896.

No. 343.—G. G. O. No. 689, dated the 5th June, 1896, notifying the promotions of 2nd-Lieutenants W. Bovet, F. W. Tillard and B. W. Mainprise, Royal Engineers, is cancelled.

No. 344.—The promotion and reverson of 2nd-Lieutenant W. Bovet, R.E., notified in G. G. O. No. 688, dated the 5th June, 1896, is hereby cancelled.

P. J. MAITLAND, *Major-Genl.*,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 19th March, 1897.

Under clause 53 of the Regulations appended to the Regimental Debts Act of 1893, it is notified that reports of the deaths of the undermentioned Commissioned and Warrant Officers on the dates specified were received in the Military Department between the 6th and the 19th March, 1897:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Army Medical Staff . .	Surgeon-Major W. P. Feltham	13th March 1897.	Allahabad.		
Indian Subordinate Medical Department (Bombay).	Assistant Surgeon J. W. Shephard.	14th March 1897.	Bombay.		
Commissariat Department (Bombay).	Sub-Conductor J. C. Kennedy.	7th March 1897	Fort Sandeman.		

P. J. MAITLAND, *Major-General*,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 15th March, 1897.

No 112.—The services of Major P. B. Baldwin, R.E., Executive Engineer, 2nd grade, supernumerary, Military Works Department, who has been temporarily deputed to the Public Works Department, are placed at the disposal of the Government of Bengal.

No. 113.—Lala Jai Kishan, Accountant, 1st grade, and Assistant Examiner of Accounts (honorary rank), attached to the Office of the Examiner of Accounts, North Western Railway, is appointed to the Superior Accounts Branch with the rank of Deputy Examiner, class II (new classification), with effect from the 1st February, 1897.

No. 114.—Mr. A. B. Phelan, Executive Engineer, 1st grade, Punjab, is appointed to officiate as a Superintending Engineer with the temporary rank of Superintending Engineer, 3rd class, with effect from the forenoon of the 1st March, 1897.

No. 115.—Lieutenant Robert George King, R. E., is appointed to the Public Works Department as an Assistant Engineer, 3rd grade, and posted to State Railways. His services are placed at the disposal of the Director General, of Railways.

The 16th March, 1897.

No. 116.—CORRIGENDUM—In Public Works Department Notification No. 64, dated 12th February, 1897, appointing Mr. N F. Mackenzie to the charge of the current duties of the office of Deputy Secretary to the Government of India in the Public Works Department, omit the words "in addition to his own."

No. 117.—Mr. F. C. W. Dover, Deputy Examiner of Accounts, is temporarily transferred from the Office of the Examiner of Accounts, East Coast Railway, to that of the Examiner of Accounts, Eastern Bengal State Railway.

The 17th March, 1897.

No. 118.—The services of Captain C A R. Browne, R.E, Examiner of Accounts, are lent to the Southern Mahratta Railway Company, with effect from such date as he may be relieved of his duties as Examiner of Public Works and Railway Accounts, Baluchistan.

No. 119.—Mr. T. P. Farrell, Accountant, 1st grade, and Assistant Examiner of Accounts (honorary rank), attached to the Office of the Examiner of Public Works and Railway

Accounts, Baluchistan, is placed in charge of the current duties of that office until further orders.

No. 120.—With reference to Public Works Department Notification No. 130, dated 9th March, 1896, Mr. H. L. Monk, Chief Engineer, 3rd class, temporary rank, Officiating Engineer-in-Chief of the Main line section of the North Western Railway, is appointed to officiate as Engineer-in-Chief of the whole of that Railway, until further orders.

No. 121—Mr. C. Thomson, Superintending Engineer, 1st class, temporary rank, Engineer-in-Chief of the Frontier Section of the North Western Railway, is appointed Deputy Engineer-in-Chief of the Southern Section of that Railway.

No. 122.—Mr. G. Humfress, Executive Engineer, 1st grade, State Railways, is appointed Deputy Engineer-in-Chief of the Northern Section of the North Western Railway, with temporary rank of Superintending Engineer, 3rd class.

No. 123.—Mr. F. J. E. Spring, C. I. E., Superintending Engineer, 2nd class, Consulting Engineer to the Government of India for Railways, Assam is appointed to officiate as Consulting Engineer for Railways, Madras, until further orders.

No. 124—With reference to Public Works Department Notification No. 123, dated 17th March, 1897, Mr. J. E. Dallas, Executive Engineer, 1st grade, State Railways, Deputy Consulting Engineer to the Government of India for Railways, Assam, is appointed to officiate as Consulting Engineer to the Government of India for Railways, Assam, with the rank of temporary Superintending Engineer, 3rd class, during the absence of Mr. Spring, or until further orders.

No. 125.—Mr. A. T. Pringle, officiating officer in charge of the Records of the Government of India and *ex-officio* Assistant Secretary to the Government of India in the Home Department, will have charge of that portion of the office of the Public Works Department which is in Calcutta while the Government of India are at Simla.

The 18th March, 1897.

No. 126.—Lieutenant Hugh Alan Cameron, R.E., Executive Engineer, 4th grade, temporary rank, Military Works Department, is appointed to the Public Works Department on probation in class III, grade 1, of the Superior Revenue Establishment of State Railways, Traffic Department. His services are placed at the disposal of the Director General of Railways for employment on the North Western Railway.

The 19th March, 1897.

No. 128—The Governor-General in Council is pleased, under Section 16 (*1*) of the Indian Railways Act (IX) of 1890, to sanction the use of locomotive engines, and of rolling stock to be drawn or propelled thereby, on the Rajbari-Faridpore branch of the Eastern Bengal State Railway.

No. 129.—Mr. C. Tickell, Executive Engineer, 1st grade, Punjab, is permitted to retire from the service, under the provisions of Article 712 (*c*) of the Civil Service Regulations, with effect from the 23rd March, 1897.

No. 130.—Rai Bahadur Sree Ram, Sub-Engineer, 3rd grade, North-Western Provinces and Oudh, is appointed to the Provincial Engineer Service of the Public Works Department, and is graded as an Assistant Engineer, 3rd grade.

No. 131.—Mr. A. Hayes, Executive Engineer, 1st grade, Bengal, is permitted to retire from the service under Article 712 (*c*) of the Civil Service Regulations, with effect from the 2nd March, 1897.

No. 127.—The following is published for general information :—

No. 262 R. T.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT.—RAILWAY TRAFFIC.

Calcutta, the 16th March 1897.

General rules for Railways under construction.

READ—

Sections 3 (4), 16 (2), 47 and 148 (1) of the Indian Railways Act (IX) of 1890.

Government of India, Public Works Department, notification No. 267, dated the 11th June 1890, appointing the Director General of Railways as the officer who is to make General Rules, under section 47 of the Indian Railways Act, 1890, in the case of a railway administered by Government.

Government of India, Public Works Department, notification No. 480½, dated the 30th October 1890, publishing, in the *Gazette of India* of the 8th November 1890, the Government of India resolution No. 736 R. T., dated the 17th October 1890, and the General Rules for working railways under construction and not used for the public carriage of passengers, animals, or goods.

Letter from the Director General of Railways, No. 95 T., dated the 8th March 1897.

OBSERVATIONS.—The Director General of Railways has applied for leave to adopt, on the Rajbari-Faridpore branch of the Eastern Bengal State railway, the General Rules for working railways under construction and not used for the public carriage of passengers, animals or goods, which rules were published in the *Gazette of India* of the 8th November 1890 under Public Works Department notification No. 480½, dated the 30th October 1890.

RESOLUTION.—The Governor General in Council is pleased to sanction the application of the General Rules, which are referred to in the foregoing observations, to the Rajbari-Faridpore branch of the Eastern Bengal State railway which has been sanctioned for construction.

ORDER.—Ordered that the General Rules, which have already been published in the *Gazette of India* of the 8th November 1890, be further notified to the railway servants and to the public by a copy thereof being kept open to inspection, free of any charge, in the office of Engineer in charge of the construction of the railway.

Ordered, also, that this resolution be communicated to the Director General of railways, for information and guidance, and that it be published under a notification in Part I of the *Gazette of India*.

W. S. S. BISSET, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 20, 1897.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 13th March, 1897.

From the 3rd April next, till further notice, Parts I, IV, V and VI of the *Gazette of India*, and the Weather and Crop Report will be published at Simla. After the 27th March all Notifications and other matter intended for publication in those Parts should be addressed to the Officiating Publisher at Simla.

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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS.

Publisher, Gazette of India.

The Government of India for the first ten months of the year 1896-97 as compared with the corresponding period of 1895-96.

ENGLAND.						RECEIPTS.	INDIA.					
Whole year.		April to January.					Whole year.		April to January.			
Accounts, 1895-96.	Budget, 1896-97.	1895-96.	1896-97.	Increase.	Decrease.		Accounts, 1895-96.	Budget, 1896-97.	1895-96.	1896-97.	Increase.	Decrease.
£	£	£	£	£	£		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
						Revenue.						
						PRINCIPAL HEADS OF REVENUE.						
...	...	...	...	...	...	Land Revenue (including that due to Irrigation)	27,022,600	27,023,200	17,677,200	15,363,300	...	2,313,900
...	...	...	...	...	...	Opium	7,123,900	6,895,300	5,157,400	5,436,100	...	421,300
...	...	...	...	...	...	Salt	8,861,800	8,700,000	7,331,500	6,877,200	...	454,300
...	...	...	...	...	...	Stamps	4,727,100	4,732,700	3,939,500	3,954,600	25,100	...
...	...	...	...	...	...	Excise	5,722,400	5,744,700	4,632,100	4,587,700	...	44,400
...	...	...	...	...	...	Customs	5,017,300	4,481,900	4,009,800	3,636,100	...	373,700
...	...	...	...	...	...	Other Heads	8,419,900	8,566,300	6,509,000	6,342,200	...	166,800
...	...	...	...	...	...	TOTAL PRINCIPAL HEADS	65,895,000	66,144,100	49,946,500	46,197,200	...	3,749,300
13,500	5,000	10,600	98,000	87,400	...	Interest	801,300	839,600	592,300	708,800	116,500	...
5,700	5,100	4,400	2,400	...	2,000	Post Office, Telegraph and Mint	2,830,200	2,905,400	2,331,400	2,380,500	49,100	...
2,400	1,000	1,000	1,000	...	...	Receipts by Civil Departments	1,680,400	1,654,500	1,297,800	1,306,000	8,200	...
101,600	93,400	79,000	93,100	14,100	...	Miscellaneous	917,200	812,800	484,800	473,200	...	11,600
200	200	200	200	...	...	Railways	21,858,800	21,582,800	18,211,100	16,937,500	...	1,273,600
...	...	...	...	...	...	Irrigation (excluding Land Revenue due to Irrigation)	1,478,300	1,953,400	997,500	1,575,200	577,700	...
24,700	25,200	25,000	25,400	400	...	Buildings and Roads	670,300	620,600	505,600	490,400	...	15,200
75,300	43,300	41,900	40,500	...	1,400	Receipts by Military Department	845,500	803,600	680,500	666,000	...	14,500
223,400	174,100	162,100	260,600	98,500	...	TOTAL REVENUE	97,977,000	97,316,800	75,047,500	70,734,800	...	4,312,700
						Debt, Deposits and Advances.						
...	86,300	...	81,700	81,700	...	Permanent Debt (net incurred)	...	3,725,000	...	5,700,400	5,700,400	...
...	...	...	...	...	...	Temporary do. (do.)	...	...	...	...	...	...
...	...	...	...	...	...	Unfunded do. (do.)	739,000	831,100	260,300	...	...	260,300
...	4,900	...	7,700	7,700	...	Deposits and Advances (net)	820,900	...	773,800	...	...	773,800
...	...	...	...	...	...	Loans and Advances by Imperial Government	137,200	111,500	134,400	182,600	48,200	...
...	...	...	...	...	...	Do. do. by Provincial Governments	363,100	328,200	261,200	304,500	43,300	...
...	...	...	1,111,200	1,111,200	...	Capital of Railway Companies (net Receipts)	...	...	6,800	723,600	716,800	...
...	...	...	...	...	...	Remittances (net)	736,300	295,500	252,800	...	...	252,800
17,664,500	16,500,000	15,094,600	13,136,300	...	1,958,300	Secretary of State's Bills drawn	...	...	...	...	...	...
17,664,500	16,591,200	15,094,600	14,335,900	...	757,700	TOTAL	2,802,500	5,291,300	1,689,300	6,911,100	5,221,800	...
17,887,900	16,765,300	15,256,700	14,597,500	...	659,200	TOTAL RECEIPTS	100,779,500	102,608,100	76,736,800	77,645,900	909,100	...
2,503,100	3,794,700	2,503,100	3,393,800	890,700	...	Opening Balance	22,529,500	16,500,500	22,529,500	16,500,600	...	6,028,900
20,391,000	20,560,000	17,759,800	17,991,300	231,500	...	GRAND TOTAL	123,309,000	119,108,600	99,266,300	94,146,500	...	5,119,800

ENGLAND.						DISBURSEMENTS.	INDIA.					
WHOLE YEAR.		APRIL TO JANUARY.					WHOLE YEAR.		APRIL TO JANUARY.			
Accounts, 1895-96.	Budget, 1896-97.	1895-96.	1896-97.	Increase.	Decrease.		Accounts, 1895-96.	Budget, 1896-97.	1895-96.	1896-97.	Increase.	Decrease.
£	£	£	£	£	£	**Expenditure.**	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
45,700	52,900	39,200	40,000	800	...	Direct Demands on the Revenues	10,270,900	11,064,600	7,826,800	8,342,400	515,600	...
2,622,800	2,656,600	2,541,600	2,582,100	40,500	...	Interest (including in India that on Capital Expenditure on Railways and Irrigation works)	4,337,900	4,220,700	3,193,600	3,215,000	21,400	...
208,200	234,400	156,100	184,700	28,600	...	Post Office, Telegraph and Mint	2,228,500	2,324,400	1,751,200	1,825,100	73,900	...
564,900	524,900	463,200	410,300	...	46,900	Salaries and Expenses of Civil Departments	14,178,500	14,483,300	11,466,200	11,702,000	235,800	...
2,114,800	2,152,100	1,905,000	1,958,200	53,200	...	Miscellaneous Civil Charges	2,211,800	2,273,900	1,919,700	1,948,700	29,000	...
...	...	...	7,500	7,500	...	Famine Relief and Insurance	586,500	598,500	25,500	708,300	682,800	...
...	...	...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	7,700	14,500	5,700	5,200	...	500
5,747,800	5,772,700	5,723,600	5,766,400	42,800	...	Railway Revenue Account (excluding in India interest on Capital Expenditure)	9,678,400	9,854,600	7,910,600	7,705,600	...	205,000
800	1,100	900	1,300	400	...	Irrigation ditto ditto ditto	1,752,400	1,947,600	1,330,400	1,405,400	135,000	...
117,300	101,400	95,900	97,700	1,800	...	Buildings and Roads	5,604,000	5,963,600	3,684,[illegible]00	3,879,800	195,[illegible]00	...
4,135,800	4,408,500	3,207,100	3,228,300	21,200	...	Army Services	18,120,100	17,480,100	15,025,000	13,9[illegible]6,500	...	1,038,500
45,200	4,800	16,400	12,500	...	3,900	Special Defence Works	21,700	49,100	10,000	10,300	300	...
15,603,300	15,909,400	14,149,000	14,295,000	146,000	...	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	68,998,[illegible]00	70,274,900	54,149,500	54,794,300	644,800	...
...	...	...	...	...	...	*Add*—Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year	548,900	1,200	...	...	...	...
...	...	...	...	...	...	*Deduct*—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	—169,800	—887,600	...	...	...	...
15,603,300	15,909,400	14,149,000	14,295,000	146,000	...	TOTAL EXPENDITURE CHARGED AGAINST REVENUE	69,377,800	69,388,500	54,149,500	54,794,300	644,800	...
						Expenditure not charged to Revenue.						
683,200	1,247,100	592,700	934,800	342,100	...	Capital Outlay on Railways and Irrigation Works	2,885,000	4,080,000	2,889,100	2,505,000	...	384,100
						Debt, Deposits and Advances.						
1,600	...	1,600	..	...	1,600	Permanent Debt (net discharged)	584,800	...	414,400	...	...	414,400
...	...	...	1,000,000	1,000,000	...	Temporary do. (do.)	...	...	...	...	...	...
...	...	...	...	...	...	Unfunded do. (do.)	...	...	...	489,500	489,500	...
2,500	...	1,800	...	...	1,800	Deposits and Advances (net)	...	411,900	...	712,300	712,300	...
...	...	...	...	...	...	Loans and Advances by Imperial Government	211,600	53,600	158,600	148,700	...	9,900
...	..	...	...	...	...	Do. do. by Provincial Governments	533,200	792,200	407,800	767,900	360,100	...
50,800	628,100	143,500	..	...	143,500	Capital of Railway Companies (net payments)	135,200	1,526,400	...	...	...	...
655,800	311,600	582,500	225,500	...	357,000	Remittances (net)	...	...	...	1,849,500	1,849,500	...
...	...	...	...	...	...	Secretary of State's Bills paid sterling	18,742,200	16,503,400	15,337,600	12,452,800	...	2,884,800
...	...	...	...	...	...	Do. do. do. exchange	14,338,700	12,206,000	12,037,200	8,475,900	...	3,560,300
710,700	939,700	729,400	1,225,500	496,100	...	TOTAL	34,545,700	31,584,100	28,355,600	24,897,600	...	3,458,000
16,997,200	18,096,200	15,471,100	16,455,300	984,200	...	TOTAL DISBURSEMENTS	106,808,500	105,052,600	85,394,200	82,196,900	...	3,197,300
3,393,800	2,463,800	2,288,700	1,536,000	...	752,700	Closing Balance	16,500,500	14,056,000	13,872,100	11,949,600	...	1,922,500
20,391,000	20,560,000	17,759,800	17,991,300	231,500	...	GRAND TOTAL	123,309,000	119,108,600	99,266,300	94,146,500	...	5,119,800

A. F. COX

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

INVENTIONS and DESIGNS.

Calcutta, the 17th March 1897.

NOTIFICATIONS.

No. 939 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 13th March 1897:—

No. 88 of 1897.—Jogodiswar Ghatak, mechanic, of 42, Chetla road, Alipur Post Office, Calcutta, for a spring *dhenki* for husking and cleaning paddy and other grains.

No. 89 of 1897.—Amended application—*See* No. 48 of 1897.

No. 90 of 1897.—Donald Cameron, civil engineer, of No. 1, Sylvan road, Pennsylvania, Exeter, England, and Frederick James Commin, fellow of the institute of surveyors, of No. 7, Bedford Circus, Exeter, England, for improvements in apparatus for automatically alternating the delivery of liquid to two chambers or receptacles and also its discharge therefrom, particularly applicable to sewage filters.

No. 91 of 1897.—Arthur Reginald Adams, chemist, of Guy's hospital, London bridge, in the county of Surrey, for improvements in or relating to electric batteries.

No. 92 of 1897.—Donald Cameron, civil engineer, of No. 1, Sylvan road, Pennsylvania, Exeter, England, and Frederick James Commin, fellow of the institute of surveyors, of No. 7, Bedford Circus, Exeter, England, for improvements in the treatment of sewage, and in apparatus therefor.

No. 93 of 1897.—Donald Cameron, civil engineer, of No. 1, Sylvan road, Pennsylvania, Exeter, England, Frederick James Commin, fellow of the institute of surveyors, of No. 7, Bedford Circus, Exeter, England, and Arthur John Martin, civil engineer, of Bradminch House, Exeter, England, for improvements in apparatus for the treatment of sewage or other liquids.

No. 94 of 1897.—John Jones, foreman engineer, of Merthyr Tydfil, in the county of Glamorgan, Wales, for improvements in blast pipes or apparatus for inducing draft in boilers of locomotive, portable, traction and other such engines.

No. 95 of 1897.—Shaikh Karim Bakhsh, contractor, son of Husain Bakhsh, Turkman Gate, Delhi, for improvements in the construction of sugarcane mills.

No. 96 of 1897.—Hanson's Fire-Proof Floor Syndicate, Limited, manufacturers, of 28, Victoria street, Westminster, London, for a new method of constructing fire-proof floors, flats, partitions and walls.

No. 97 of 1897.—George Spalding and John Steele Robbins, gentlemen, both citizens of the United States, and both of 361, El Dorado street, Stockton, county of San Joaquin, State of California, United States of America, for improvements in ploughs and rotary disk ploughs.

No. 98 of 1897.—Charles Henry Freeman Underwood, doctor of medicine, licentiate of the King and Queen's college of physicians of Ireland, licentiate of the Royal college of physicians of Edinburgh, licentiate of the Royal college of surgeons of Edinburgh, of No. 79, Meadows street, Bombay, for appliances for the preparation of water charged with chlorine.

No. 99 of 1897.—Major S. A. E. Hickson, Royal engineers, Colaba, Bombay, for a rifled and prismoidal-chambered barrel motor for steam or gas power.

No. 99A of 1897.—Amended application—*See* No. 392 of 1896.

No. 940 P.—SPECIFICATION of the undermentioned invention has been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the

Secretary appointed under that Act, and copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director of the department of land records and agriculture, North-Western Provinces and Oudh. This and other specifications are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying :—

No. 228 of 1896.—Charles Langdon-Davies, electrician, of 45, Redcliffe square, Kensington, in the county of Middlesex, for improvements in rapid telegraphic transmission on cable lines. (Specification filed 3rd March 1897.)

No. 941 P.—THE fees prescribed in Schedule 4 of Act V of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each :—

No. 134 of 1888.—Fredrick Robert Jones, M.I.M.E., State engineer, Sirmoor, Nahan, Punjab, for improvements in vertical sugarcane mills. (From 23rd March 1897 to 23rd March 1898.)

No. 56 of 1891.—Alexander Login Lineff, electrical engineer, of 88, High road, Chiswick, in the county of Middlesex, for improvements relating to electric traction. (From 10th March 1897 to 10th March 1898.)

No. 942 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act (V of 1888) the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act, the exclusive privilege of making, selling and using the said inventions in British India and of authorising others so to do has ceased :—

No. 140 of 1892.—Eduard Luhmann's invention for improvements in process of extraction of carbonic acid gas from bicarbonates. (Specification filed 12th December 1892.)

No. 185 of 1892.—Daniel Whitney Houghton's invention for a desiccating box or chest for the preservation of wearing apparel or other articles of value from damp or atmospheric deterioration. (Specification filed 13th December 1892.)

No. 202 of 1892.—William Henry's invention for electrical generator. (Specification filed 9th December 1892.)

No. 245 of 1892.—John Armstrong Chanler's invention for improvements in pavements. (Specification filed 12th December 1892.)

Fee in respect of the continuance of an exclusive privilege—

(4) (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the said inventions.

NOTICES.

All communications relating to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The office of the Secretary under the Act is open for the transaction of business from 11 A.M. to 4 P.M. on all days except Sundays and gazetted holidays.

The Government of India are advised that as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash, and applicants are warned that they must be responsible for any delay in cashing cheques.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified; or, if the tenth day is a holiday, till the evening of the office day next following.

A. T. PRINGLE,
Offg. Secy. under the Inventions and Designs Act, 1888.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 16th March, 1897.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid-up				2,00,00,000	0	0
Reserve Fund				76,00,000	0	0
Public Deposits at Head Office	85,56,557	5	4	1,73,58,194	14	2
Public Deposits at Branches	88,01,637	8	10			
Other Deposits at Head Office and Branches				5,46,41,977	9	3
Bank Post Bills, etc.				7,06,904	5	1
Sundries				19,15,717	4	3
RUPEES				10,22,22,794	0	9

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				42,71,168	0	0
Other authorised Investments				61,16,650	4	0
Loans on Government and other authorised Securities				2,76,78,311	15	0
Accounts of Credit on Government and other authorised Securities				2,27,85,350	3	0
Bills discounted and purchased				1,33,82,412	4	0
Balances with other Banks				23,29,495	14	7
Bullion				4,459	11	4
Dead Stock				13,33,866	6	9
Stamps				10,607	12	6
Sundries				11,88,198	9	1
				7,91,00,521	0	3
Cash and Currency Notes at Head Office	1,10,83,164	10	6	2,31,22,273	0	6
Cash and Currency Notes at Branches	1,20,39,108	6	0			
RUPEES				10,22,22,794	0	9

By order of the Directors,

BANK OF BENGAL,
Calcutta, the 19th March, 1897.

F. T. LEWIS,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 10 per cent.
Percentage 30·9.

ADMINISTRATOR GENERAL OF BENGAL.

Notice of death sent to the Administrator General of Bengal under Section 64 of Act II of 1874.

Name of deceased.	Place of death.	Date of death.	By whom death reported and when.	REMARKS.
Alexander Brady .	Presidency General Hospital.	17th February, 1897 .	The District Judge, 24-Parganas, on 27th February, 1897.	The deceased resided at No. 19, Lall Bazar. No Will found. No one had applied for Administration.
John Miller . .	Presidency General Hospital.	15th February, 1897 .	The same District Judge, on 26th February, 1897.	The deceased was an inmate of the Alms House. No Will found. No one had applied for Administration.
S. Andricopoulos .	Presidency General Hospital.	3rd December, 1896 .	The same District Judge, on 25th February, 1897.	The deceased resided at No. 293, Bow Bazar Street. No Will found. No one had applied for Administration.
Juman Wahlaman .	Presidency General Hospital.	15th February, 1897 .	The same District Judge, on 25th February, 1897.	The deceased was of the S.S. *Dagnear* moored at Budge Budge. No Will found. No one has applied for Administration.
Mrs. Isabella McDowell.	Presidency General Hospital.	12th February, 1897 .	The same District Judge, on 22nd February, 1897.	The deceased resided at No. 18, Waterloo Street. No Will found. No one has applied for Administration.
John Wales . .	Presidency General Hospital.	11th February, 1897 .	The same District Judge, on 22nd February 1897.	The deceased was Commander of the River S S *Kattler*. No Will found. No one had applied for Administration.
Mrs. Clara Grin . .	Mandalay . .	8th January, 1897 .	The Additional Judge, District Court, Mandalay, on 16th February, 1897.	The deceased was the wife of Mr. Leon Grin, the Proprietor of the Europe Hotel, Mandalay, and died intestate. No one had applied for Administration.
J. B. Robinson .	Agra . . .	27th October, 1896 .	The District Judge, Agra, on 26th February, 1897.	The deceased was a Signaller in the Government Telegraph Office at Agra and died intestate. No one had applied for Administration.

L. P. D. BROUGHTON,
Administrator General of Bengal.

7, COUNCIL HOUSE STREET,
Calcutta, 17th March, 1897.

HIGH COURT—ORIGINAL SIDE.

NOTIFICATION.

Calcutta, the 16th March, 1897.

The Honourable the Chief Justice of the High Court of Judicature at Fort William in Bengal has, with the approval of His Excellency the Viceroy and the Governor General of India in Council, appointed Mr. W. A. Bonnaud, Barrister-at-Law, to officiate as Clerk of the Crown, during the absence of Mr. J. G. Apcar, on leave, or until further orders.

By Order,

R. BELCHAMBERS,

Registrar.

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL,

The Treasury.

NOTIFICATION.

Calcutta, the 15th March, 1897.

RATE OF EXCHANGE COMPENSATION ALLOWANCE.

No. 1911.—Under Rule 8 of the Rules published with Government of India, Finance and Commerce Department, No. 3624-A., dated 18th August, 1893, it is hereby notified for general information that the market rate of exchange for the first quarter of 1897-98 has been fixed at 1*s.* $3\frac{7}{32}$*d.*, the percentage of salary admissible on account of Exchange Compensation Allowance in that quarter being R9-2-2 approximately.

A. F. COX,

Offg. Comptroller General.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 15th March, 1897.

No. 55.—Mr. H. B Harrison, Superintendent, has been granted furlough for one year and three months, under Article 340 (*b*) of the Civil Service Regulations, with effect from the 7th January, 1897.

The 17th March, 1897.

No 56.—ERRATUM.—In the Indo-European Telegraph Department Notification No. 44, dated 16th September, 1896, alter the date from which the reversion and the promotion sanctioned therein was to have effect from 14th to 31st July, 1896.

No. 57.—Mr. F. W. Townsend, 1st Officer, I. G. T. S *Patrick Stewart*, has been granted, by the Director, Persian Gulf Telegraph, furlough for eight months, under Article 340 (*b*) of the Civil Service Regulations, with effect from the 10th March, 1897, subject to confirmation by the Director-in-Chief, Indo-European Telegraph Department.

F. E. GODFREY,

Examiner of Telegraph Accounts.

SURVEY OF INDIA DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 16th March, 1897.

No. 194.—Captain C. H. D. Ryder, R.E., Deputy Superintendent, 2nd grade, is granted privilege leave for three months, under Article 291 of the Civil Service Regulations, with effect from the 18th March, 1897, or the subsequent date on which he may avail himself thereof.

No 195.—In supersession of Notification No. 188, dated 4th February, 1897, the following Notifications are issued :—

No. 196.—Captain R. J. H. L. Mackenzie, R.E., Deputy Superintendent, 1st grade (on furlough), having reverted to the Imperial Establishment, the following promotions are made with effect from the 1st January, 1897 :—

Brevet Major W. J. Bythell, R.E., Officiating Deputy Superintendent, 1st grade, is confirmed in that grade.

Captain C. C. D. Morice, R.E., Officiating Deputy Superintendent, 2nd grade, is confirmed in that grade.

No. 197.—The services of Colonel M. W. Rogers, R.E., Superintendent, 1st grade, having been replaced at the disposal of the Military Department with effect from the 4th February 1897, *vide* Revenue and Agricultural Department Notification No. 11—169-2, dated 4th January 1897, the following promotions are made from the same date :—

Mr. E. C. Barrett, Superintendent, 2nd grade, to be Superintendent, 1st grade.

Mr. W. H. Reynolds, Officiating Superintendent, 2nd grade, is confirmed in that grade.

Captain G. P. Lenox-Conyngham, R.E., Deputy Superintendent, 2nd grade (on furlough), to be Deputy Superintendent, 1st grade.

Captain H. A. D. Fraser, R.E., Officiating Deputy Superintendent, 2nd grade, is confirmed in that grade.

No. 198.—The services of Captain C C. D. Morice, R.E., Deputy Superintendent, 2nd grade, having been replaced at the disposal of the Military Department, *vide* Revenue and Agricultural Department Notification No. 298—19-3, dated 24th February 1897, the following

promotions are made with effect from the 1st March, 1897:—

Captain C. H. D. Ryder, R.E., Officiating Deputy Superintendent, 2nd grade, is confirmed in that grade.

Lieutenant F. W. Pirrie, I.S.C., Officiating Assistant Superintendent, 1st grade, is confirmed in that grade.

No. 199.—The following temporary promotion is made with effect from the 1st March, 1897:—

Lieutenant C. W. H. Symonds, I.S.C., Assistant Superintendent, 1st grade, to officiate as Deputy Superintendent, 2nd grade.

CHAS. STRAHAN, *Major-Genl., R.E.*,
Surveyor General of India.

SURVEY OF INDIA DEPARTMENT, TRIGONOMETRICAL BRANCH.

NOTIFICATION.

Dehra Dun, the 10th March, 1897.

No. 37.—Mr. J. A. Higgs, Sub-Assistant Superintendent, 1st grade, Survey of India, is granted privilege leave for two months, under the provisions of Article 291 of the Civil Service Regulations, with effect from the forenoon of the 9th March, 1897.

ST. G. GORE, *Lieut.-Col., R.E.*,
Supdt., Trigonometrical Surveys.

AGENT TO THE GOVR.-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 9th March, 1897.

No. 737.—In this Office Notification No. 722-C., dated the 27th January, 1897, *for* "in the forenoon of the 22nd idem" *read* "in the forenoon of the 24th December, 1896."

By Order,

S. G. KNOX, *Lieut.*,
Second Assistant.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATION.

APPOINTMENTS.

Agra, the 8th March, 1897.

No. 249.—Inspector D. G. Barlow, Sambhar Division, is appointed to officiate as Assistant Superintendent of the Ajmere-Merwara Circle, Upper Division, Internal Branch, during the absence on deputation of Mr. D. Durham, Assistant Superintendent, or until further orders.

A. B. PATTERSON,
Commissioner, N. I. Salt Revenue Dept.

TREASURE TROVE.

NOTICE.

It is hereby notified under section 5 of Act VI of 1878, that, on or about the 15th December, 1896, 15 gold pieces, worth about R25, and weighing about 1½ tolas, were discovered by Para Kallan in Survey No. 130 of Solavithiyapuram village, Negapatam Taluk, belonging to Pattadar Sundaram Pillai of the village.

2. All persons claiming the said treasure, or part thereof, are hereby required to appear personally, or by Agent, before the Collector of Tanjore, at his office, on the 3rd August, 1897, in view to the matter being enquired into and determined according to law.

J. ANDREW,
Acting Collector.

TANJORE COLLECTOR'S OFFICE,
Vallam, 3rd March 1897.

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 15th March, 1897.

No. 19.—Mr. J. H. Murray, Assistant Traffic Superintendent in class III, grade 1, of the Superior Revenue Establishment of State Railways, is appointed to officiate as District Traffic Superintendent, North Western Railway, in class II of that Establishment, with effect from the 1st March, 1897, during the absence of Mr. F. A. Higman, on privilege leave, or until further orders.

T. GRACEY, *Colonel, R.E.*,
Director General.

POST OFFICE.

NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office on the 16th March, 1897.

Agricultural Ledger.
Albert, Bros.
Arnowitz, B.
Atkins, Dr. T. D.
Bayley, V. S.
Bengal, Mica Mining Association.
Bianchi, King & Co. (Booksellers.)
Bland & Sons, Thos, Gunmakers.
Boggiano, C.
Bendo & Co.
Buchanan, Bros.
Coppenoll, Mrs. Van, care of Sir Greville Smith.
Craig, Mrs. L. Fairfax.
Curtis, W. S.
Director of the Bengal General News Agency.
Dixon & Co. (Stationers).
Elliott, Wallace & Co.
Ferris & Co. (Government Contractor).
George & Co.
Geranian, Monsieur.
Gilmour & Co., H. A.
Harris, Miss Nellie.
James, F.
Kabuga, M. Moses & E.
LaTouche, C. C.
Lester & Co.
Moses & Co., P., General Merchant.
Manager, Dhanbad Jherria Coal Co.
Manager of the "Champion."
Manager, "New Age."
Osborne, Henry.
Palmer & Co. (Iron Merchant).
Paxton & Co.
Penny, A. S. (care of Geo. William. Son & Co.).
Redmond, W. G.
Secretary to the Stereoscopic Compy.
Smith & Co., J.
Stolberg & Co.
Taylor, John (care of Malalin & Co.).
Whiteman & Co.
White, C. W.
Wilson & Co., T.

Letters marked "Care of Post Office."

Aldham, C. J.
Allix, Maurice.
Anderson, A. G.
Armstrong, T. W.
Back, Fanney, Miss.
Bacson, Gene.
Banson, Jeanie, Mrs.
Barnes, Miss K.
Barrett, C. J.
Beatson, Walter W. G.
Birch, J. W.
Blaneche, Miss A.
Brincati, S.
Brocco, A.
Brown, G. J., Mrs.
Brown, J.
Brown, J. Nesbit.
Carran, A.
Chanter, Miss.
Cheetham, James.
Chorlton, A. (of Manchester).
Clarke, W. W.
Cochran, R. C.
Coghlan, H.
Colley, H.
Cooper, H. D.
Corbitt, W. L.
Coulter, R. T.
Cross, J. C.
D'Aiguebelle, P.
Daly, H.
Davis, Mrs. L.
DeCruze, Mrs. H.
Deflant, Mrs.
Delfini, Reisi, Miss.
Deacos, Monsieur.
DeSouza, J. F. (care of Roland Seeger).
DeVine, Dr. C. L.
Dick, R.
Dollie, Mr.
Drakeford, F.
Dumas, Mrs. H.
Eaton, Sam.
Eaves, S. C.
Evans, H.
Exertier, Henri.
Fenn, R.
Fleming, A.
Forbes, J. D.
Friedman, S.
Galbraithe, John, M. R.
Gerette, Miss Leoni.
Given, W. Scott.
Gomas, F.
Goodwin, G. A.
Gordon, Mrs. B.
Gordon, Robert.
Green, G.
Greenway, A. C.
Greenwood, Mrs. K.
Grevel, C.
Hall, G.
Hanaz, M. B.
Hay, A. R.
Hefti, Henri.
Hill Bertram.
Hill, Mrs. N.
Hinckes, R. Tichbourne.
Hind, Arthur, Mrs.
Hosking, R.
King, J. G.
Knoll, H.
Lampard, P.
Leal, W.
Lemon, E. A.
LeFancheur, J.
Lisser, T. O.
Lockhart, Mrs.
Lopezco, Mrs. F.
Lynch, C. F.
Maitland, T.
Maidon, H.
Martin, Mrs. C. N.
Martinez, John.
Mathieson, A.
Maxwell, H.
McIlwraith, H. Darwin, Dr.
McKenzie & Kirwan (American Stereoscopic Travelling Agents).
Michael, Miss A.
Mitri, Ibrahim.
Mourhead, Miss V.
Morgan, D. W., Capt.
Morse, P. E.
Nicoll, G., Mrs.
Noailie, Mrs.
Noble, J. R.
Oliver, Miss.
Oliver, Mrs. L.
Olman, F.
Palomino-de Castro
Pantin, H.
Patrick, J.
Peters, E.
Radmore, F.
Ramage, W.
Randall, A.
Rees, Mrs. Stanley.
Renton, A. L.
Richter, F. A.
Robertson, Wm.
Rosenberg, L.
Rousaac, J.
Rowley, J. D.
Russell, Miss E.
Ryan, J.
Sander, Lieut.
Sawni & Co.
Schofield, Miss Kate.
Schwartzmann, J.
Shapiera, Mr. S.
Sharples, Miss R.
Siegel, Mrs. F.
Silnena, Miss E. (care of F. G. Ashwood, Esq.).
Simpson, H. R. Mrs.
Simpkins, Louis.
Smalley, Mr. (care of J. H. Dunkerley).
Smith, H. J.
Smith, Mrs.
Smith, W. L.
Sinclair, M. D.
Snowball, W.
Sommer, P.
Stokes, Miss.
Symington, A.
Talbot, A.
Thomas, Miss Mary, care of T. Ryan, Esq.
Vallacanee, J.
Vallance, Mrs. F.
Walesby, R. N.
Weinblatt, P.
Wightman, F. W.
Wilkins, Erwin.
Williams, B.
Williams, Ernest.
Wilson, R. J. Turner.
Winter, A. L.
Winter, Mrs. E. C.
Winters, Mrs. N.
Wirth, M. M. (Pacific Circus).
Young, Mrs. S. R.
Zuel, Esq.

Registered Letters and Parcels.

Daly, H.
Kauntiz, Louis, Mr.
Mullagerino, Max.
Peters, E.
Ryan, L., Mrs.
Solomon, Rachel, Miss.
Sommer, Paul.
Wilson, R. J. Turner.

Unclaimed Letters held in the Bombay General Post Office.

Abel, H. F.
Alexander, C. N.
Anton, Del Medico.
Blewett, C. T., Major, R.A.
Bloomfield, J. G.
Bailey, C.
Barton, Marjore, Miss.
Cocks, G. A.
Chorlton, W. B.
Carey, J.
Cajo Umberto.
Cox, H. E.
Curtis, W. S.
Daniel, A.
Edulji Jamsetji.
Ferror, Michael H. (Beng. C. S.).
Falkenxflug, S.
Francis, Jas.
Fuckermann, Ewa.
Grant, J., Col.
Griffin, Robert.
Gaucheram, Thos.
Golta, Frane (M. R. C. S.)
Geary, J. W.
Howthorne, Harry.
Hilson, R.
Houston, John.
Hawse, C.
Hall, W.
Heller, Max.
Hamilton, Lilias, Dr.
Izzard, A. H.
John, M. A.
Jacomb, Nurse.
Johnson, Mary B., Miss.
Keilly, H. P., Mrs.
Knoll, Hans.
Kohlhoff, E. M.
Limbjibhoy Rustomji Bilimoria.
Lawrence, G.
Lawsen, H.
Lawrance, G. H.
Moffat, Douglas.
Morse, P. E.
Oliver, Charles H.
Pellay, Sam.
Pinch, Hayward, Mrs.
Pinder, P.
Ryder, H.
Ram Gurkha Tej.
Richards, J.
Spence, Reginald, Mrs.
Sullivan, Arthur.
Styne, Geo. A. Le.
Spencer, Stanley, Mrs.
Tancock, O. K., Capt., R.A.
Tulsi Ram.
Virji Narayanji.
Vaz, J.
Weeks, F.
Wallace, E. A.
Warbrick, A.

Unclaimed Letters held in the Barrackpore Post Office on the 15th March, 1897.

Battersby, R. R.
Chitan, Mrs.
Cookson, F. E. C.
Ormerod, Mrs.
Parsons, G. H.
Perer, Mrs.
Sanderson, W. C.
Sulyarde Cary.
Thomson, W.
Wight, W.

The 20th March, 1897.

CALCUTTA POST OFFICE NOTICE.

Mails for	Date of closing at Calcutta	Route by which despatched.
	1897.	
Aden, Egypt, Europe, America, Zanzibar, Mozambique, Delagoa Bay, Mauritius, Madagascar, Réunion, etc., Natal and Cape Colony, and in general all countries served through the United Kingdom.	24th Mar.	Per P. & O. Str. from Bombay.
Parcels for the United Kingdom and other Foreign places.	23rd ,,	Ditto.
*Australasian Colonies . .	26th ,,	*Vid* Tuticorin and Colombo.*
Colombo	22nd ,,	Per P. & O. Str. *Manilla.*
Straits Settlements, China, and Japan.	23rd ,,	Per Steamer *Kutsang.*
Rangoon and Moulmein . .	25th ,,	Per B. I. S. N. Co.'s Steamer.
Rangoon, Moulmein, Tavoy, and Mergui.	22nd ,,	Ditto.
Rangoon, Moulmein, Penang, and Singapore.	20th ,,	Ditto.
Ditto ditto ditto .	27th ,,	Ditto.
Akyab, Kyaukpyu, Sandoway, and Rangoon.	24th ,,	Ditto.
Port Blair	22nd ,,	Per Steamer from Rangoon
Mauritius, Réunion, Mayotte, Nossi Be, Delagoa Bay, Natal, and Cape Colony.	24th ,,	*Vid* Tuticorin and Colombo.
Madras, Colombo, Straits Settlements, China, and Japan.	23rd ,,	Per A. Lloyd's Str. *Aglaja.*

*Although the date entered in column 2 is, as far as can be calculated, the latest safe date of posting for the next Mail Steamer, full allowance being made for the steamer being in advance of her published timing, Mails for the places mentioned in column 1 are despatched daily to Colombo, so that they may proceed by any steamer that has been unusually accelerated or retarded, or by any special opportunity that may be afforded by a steamer not belonging to one of the regular lines.

The letter-box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late fee at 7-30 P.M. precisely, after which hour Inland letters and papers fully prepaid and bearing an extra postage stamp of half anna will be received up to 8 P.M. and up to 8-45 P.M. with a late letter fee of 1 anna for the Chord Mail only.

On the day of despatch of the Mail for the Australasian Colonies *vid* Tuticorin, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 8-30 P.M., and late letters and papers fully prepaid will be received up to 9 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 9 P.M., and late letters and papers fully prepaid will be received up to 9-30 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 7-30 P.M., and late letters and papers will be received up to 9 P.M. for despatch by any Foreign Mails despatched the same night. The late fee for Foreign articles is 4 annas, which must be prepaid in stamps affixed to the articles.

JOHN OWENS,
Presidency Postmaster, Calcutta.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 20th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

J. CLIBBORN, *Major, S.E.,*
Principal, Thomason College

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, and by anyone taking *six pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, at the following rates —per four-ounce tin, *R2-8*; per eight-ounce tin, *R5*; per pound tin, *R10*. The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the undernoted rates: per four-ounce tin, *R3*; per eight-ounce tin, *R6*; per pound tin, *R12*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

سنکونا فبري فيوج يعني تپ بهگانے والے سنکونا *

سنکونا فبري فيوج کلکته کے بوٹانکل گارڈن يعني کمپني باغ کے سپرنٹنڈنٹ صاحب سے هرايک ملازم سرکاري اور ايک مشت چهه پونڈ تک لينے والا هر آدمي حسب نرخ ذيل خريد کرسکتا هي — يعني چار اونس والا ٹين بقيمت دو روپيه آٹهه آنه ؛ آٹهه اونس والا ٹين بقيمت پانچ روپيه ؛ ايک پونڈ والا ٹين بقيمت دس روپيه *

عام آدميون کو يهه دوا بوٹانکل گارڈن يعني کمپني باغ کے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل مل سکتي هي - يعني چار اونس والا ٹين بقيمت تين روپيه ؛ آٹهه اونس والا ٹين بقيمت چهه روپيه ؛ يک پونڈ والا ٹين بقيمت باره روپيه *

يهه دوا کلکته کے بڑے بڑے ولايتي اور ديسي دواخانون مين بهي بکتي هي - ماسواے قيمت مذکورۂ بالا کے محصول ڈاک چار اونس والے ٹين کا چار آنه ؛ آٹهه اونس والے ٹين کا آٹهه آنه ؛ اور ايک پونڈ والے ٹين کا باره آنه *

PURE SULPHATE OF QUININE.

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April, 1896, the price of this Quinine will be as follows:—

1-pound tin,	R18,	or, post free,	R18-12.
½	"	R 9,	"	R9-8.
¼	"	R4-8,	"	R5.

Analysis shows this Quinine to be of the purest manufacture; and it is guaranteed to be free from wilful mixture with the inferior alkaloids, Cinchonine and Cinchonidine. It is for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Seebpore, near Calcutta.

বঙ্গদেশের গবর্ণমেণ্টের সিন্‌কোনা আবাদে প্রস্তুত বিশুদ্ধ কুইনাইন।

১৮৯৬ সালের ১লা এপ্রেল হইতে এই কুইনাইনের নিম্নলিখিত মূল্য হইবে, যথা—

১ এক পৌণ্ড টিন	.	১৮৲	বা ডাকমাশুল বিনা	১৮৲৷৷৹
½ আধ	"	"	৯৲	" ৯৲৷৷৹
¼ সিকি	"	"	৪৷৷৹৲	" ৫৲

পরীক্ষা করিয়া দেখা গিয়াছে যে এই কুইনাইন অতি বিশুদ্ধ রূপে প্রস্তুত করা হইয়াছে। এবং ইহা যে সিন্‌কোনাইন ও সিন্‌কোনীডাইন নামক অপকৃষ্ট ক্ষারের সহিত ইচ্ছা পূর্ব্বক মিশান হয় নাই তাহার গারাণ্টী দেওয়া যাইতেছে। ইহা নগদ মূল্যে কেবল গবর্ণমেণ্টের কর্ম্মচারীগণের নিকট বিক্রয় করা যাইবে, এবং কলিকাতার নিকটস্থ শিবপুরের কোম্পানির বাগানের সুপারিণ্টেণ্ডেণ্টের নিকট পাওয়া যাইতে পারিবে।

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"	III.	Carpentry	(1889),	R1-4.
"	IV.	Earthwork	(1892),	R1-4.
"	V.	Tools and Plant (never published).		

VOLUME II.*

Section	VI.	Buildings	(1891),	R1-4.
"	VII.	Bridges	(in the Press).	
"	VIII.	Roads	(in the Press).	
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XVII. Specimens of Printing used in the College Drawing Course and Entrance Examinations. 6*a*.

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MISCELLANEOUS.

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Tyndall's Hand-Book of Specifications. R5.

The Indian Engineer's Pocket Book. 4*a*.

Wooden Bridges and Designs. By Rai Kunhya Lal (in the Press).

Blasting under Water (2nd edition). 12*a*.

Waugh's Instructions for Topographical Surveying, R1-4.

Analysis of Lime and Cement Stones. By Murray Thomson, Esq., M.D., F.R.S.E. 6*a*.

Tables for Degree Curve and Intersection Angles, from 90° to 180°, and for Fixed Tangents from 100 feet to 7,500 feet. By F. G. Brook Fox, Esq., M.I.C.E. R2-4.

Graphic Hydraulic Diagram for Channels in earth, etc. By R. G. Kennedy, Esq, Executive Engineer, R7-8.

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J. CLIBBORN, *Lieut.-Col., I.S.C.,*
Principal, Thomason College, Roorkee.

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The Fauna of British India, Part I. Mammalia. R7-8 (3a.)

The Fauna of British India, Part II. Mammalia. R7-14 (3a.)

Ditto	ditto,	Fishes, Volume I.	R15 (6a.)
Ditto	ditto	ditto, Volume II.	R15 (6a.)
Ditto	ditto	Birds, Volume I.	R13 (6a.)
Ditto	ditto	ditto, Volume II.	R9-12 (4a.)
Ditto	ditto	ditto, Volume III.	R9-12 (5a.)
Ditto	ditto,	Reptilia and Batrachia.	R13 (6a.)
Ditto	ditto,	Moths, Volume I.	R17-2 (6a.)
Ditto	ditto	ditto Volume II.	R21-4 (6a.)
Ditto	ditto	ditto, Volume III	R21-4 (6a.)

The Fauna will be completed in 7 Volumes. The book will be sold as a complete work in 7 Volumes Subscription in advance for the complete set must be paid before any volume is supplied.

Annual Report of the Department of Land Records and Agriculture, Bengal, for the year ending 31st March, 1896. R1-8 (3a.)

Short Rules for Petty Survey and Settlements, 1895 4a. (1a.)

Survey and Settlement of the Western Duars in the District of Jalpaiguri, 1889—95. R2-10 (5a.)

Rules for the grant of leases of waste lands for Tea Cultivation in the districts of Jalpaiguri and Darjeeling, 4a. (1a). (Edition of 1899.)

Annual Report of the Dumraon Experimental Farm for 1895-96. 2a. (½a.)

Annual Report of the Burdwan Experimental Farm for 1895-96. 2a. (½a.)

Annual Report of the Sibpur Experimental Farm for 1895-96. 2a. (½a.)

Annual Report on the Survey Operations in Bengal during the year 1894-95 R1-2 (2a.)

Agricultural Statistics of the Lower Provinces of Bengal for 1894-95. R1-8 (3a.)

List of Trees, Shrubs, and Large Climbers found in the Darjeeling District, Bengal. 12a. (2a.)

Report of the Land Revenue Administration of the Lower Provinces for 1895-96. R3 4a.)

POLITICAL.

Triennial Report on the Administration of the Registration Department in Bengal for the years 1893-94, 1894-95, and 1895-96 R1-8 (3a.)

Note on the Administration of the Registration Department in Bengal for 1894-95. R1-8 (1a.)

Notes on the Ganwari Dialect of Lohardaga, Chota Nagpur, by the Rev. E. H. WHITLEY, S. P. G., RANCHI. (1a.)

Administration Report on the Jails of Bengal for the year 1895. R1-8 (5a.)

Annual Report on the Lunatic Asylums of Bengal for the year 1895. R1 (2a.)

Bengal Jail Code. Revised Edition, 1890. R2 (6a.)

Appendices to the Jail Code. Revised Edition, 1896. R1 (5a.)

Subsidiary Jail Code. Revised Edition, 1896. R1 (3a.)

MISCELLANEOUS.

Way to Health, in Bengali. 1a. per copy

Ditto, in Kaithi 1a. per copy.

☞ *NOTE—A list of the books and publications for sale, which are more than two years old will be found in the 1st Gazette of each month.*

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 20, 1897.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost, Stolen or Destroyed.

The Government Promissory Notes, Nos. 033338, 035763 and 037855, of the 4 per cent. loan of 1865, for Rupees five hundred each, originally standing in the names of Sreenath Mookerjee, G. H. Blaquiere, Executor of S. Blaquiere and Dayal Chunder Saboyee, respectively, and last endorsed to Brojobala Dabi *alias* Brojo Coomari Dabi, the proprietress, by whom they were never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicates in favour of the proprietress after two years from the date of last advertisement.

SRIMOTI BROJOBALA DABI
alias
BROJO COOMARI DABI,
Inhabitant of Gaptipara.

THE HINDU FAMILY ANNUITY FUND.

NOTICE.

Calcutta, the 19th March, 1897.

The following Resolution was adopted by the subscribers to the Hindu Family Annuity Fund at the meeting held on 30th January, 1897:—

"That the Directors be authorised to draw, in the manner laid down in Rule 65, R25,187 (twenty-five thousand one hundred and eighty-seven rupees) only, during the year 1897-98, from the Deposit Account with the Government of India, to meet the expenditure provided for in the Budget Estimate of the year."

ASUTOSH MUKHOPADHYA,
Chairman.

FRANKISSEN GOSE,
Secretary.

The Gazette of India.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 19th March, 1897, and is hereby promulgated for general information:—

ACT No. XI OF 1897.

An Act to facilitate the introduction as legal tender in Bhopal of current silver coin of the Government of India.

WHEREAS Her Highness the Begam of Bhopal has, with the concurrence of the Governor General in Council, decided that the current silver coin of the Government of India shall, with effect from a date to be hereafter fixed, be the only silver coin legally current in Bhopal:

And whereas Her Highness the Begam of Bhopal has agreed to receive from the Governor General in Council current silver coin of the Government of India in exchange for Bhopali rupees at an agreed rate;

And whereas it is expedient to facilitate the carrying out of the arrangements aforesaid;

It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Bhopal Coinage Act, 1897: and

(2) It shall come into force at once.

Power to supply in exchange for Bhopali rupees rupees from the reserve retained under section 19, Act XX 1882.

2. Notwithstanding anything contained in the Indian Paper Currency Act, 1882, the Head Commissioner of Paper Currency may, for the purpose of exchange for Bhopali rupees at the agreed rate, supply to Her Highness the Begam of Bhopal rupees of the Government of India, to an amount not exceeding fifteen millions, from the coin retained and secured as a reserve to pay currency notes under section 19 of the said Act: XX of 1882.

Provided that the Bhopali rupees received in exchange for the said rupees of the Government of India shall be remitted as soon as convenient to the custody of the said Head Commissioner, and that current silver coin of the Government of India shall, as soon as may be, be coined to the extent necessary to replace the amount of rupees supplied from the reserve as aforesaid, and that the amount so coined shall be retained and secured in the said reserve.

Duration of Act.

3. This Act shall continue in force for six months from the date of the first supply of rupees under the powers above conferred.

J. M. MACPHERSON,

Secretary to the Government of India.

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PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Indian Stamp Act, 1879, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th March, 1897 :—

Note by the Hon'ble Joy Gobind Law, dated 13th March, 1897 [Paper No. 1]

We, the undersigned, Members of the Select Committee to which the Bill to amend the Indian Stamp Act, 1879, was referred, have considered the Bill and the paper noted in margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. As clause 2 of the Bill as introduced referred only to transfers of leases by way of assignment, we have thought it well to insert a new clause which, by the addition of certain words to the heading under No 39 of Schedule I of the Stamp Act, makes it clear how transfers by way of underlease may be stamped.

3. Certain further amendments of the Stamp law were suggested in Committee, but, as we understand that the revision of the Stamp Acts will shortly be undertaken as a whole, we did not deem it advisable to consider them in connection with the present Bill.

4. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	6th March, 1897.
Fort Saint George Gazette	(Not reported.)
Bombay Government Gazette	"
Calcutta Gazette	10th March, 1897.
North-Western Provinces and Oudh Government Gazette	13th March, 1897.
Punjab Government Gazette	(Not reported.)
Central Provinces Gazette	13th March, 1897.
Burma Gazette	(Not reported.)
Assam Gazette	"
Coorg District Gazette	"
Sind Official Gazette	"

In the Vernaculars.

None reported.

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

J. WESTLAND.
M. D. CHALMERS.
P. ANANDA CHARLU.
R. M. SAYANI.
H. E. M. JAMES.

The 17th March, 1897.

No. II.

A Bill to amend the Indian Stamp Act, 1897.

WHEREAS it is expedient to amend the Indian Stamp Act, 1879; It is hereby enacted as follows:—

Addition of new section after section 7A, Act I, 1879.

1. After section 7A of the Indian Stamp Act, 1879, as amended by Act No. VI of 1894, section 2, the following section shall be added, namely:—

Bonds, debentures or other certificates issued on loans under Act XI, 1879.

"7B. (1) Notwithstanding anything in this Act, any local authority raisiug a loan uuder the provisions of the Local Authorities Loan Act 1879, or of any other law for the time being in force, by the issue of bonds, debentures or other certificates, shall, in respect of such loan, be chargeable with a duty of eight annas per centum on the total amount of the bonds, debentures or other certificates issued by it, and such bonds, debentures or other certificates need not be stamped and shall not be chargeable with any further duty on renewal, consolidation, sub-division or otherwise.

"(2) The provisions of sub-section (1) exempting certain bonds, debentures or other certificates from being stamped and from being chargeable with certain further duty shall apply to the bonds, debentures or other certificates of all outstanding loans of the kind mentioned therein, and all such bonds, debentures or other certificates shall be valid, whether the same are stamped or not:

"Provided that nothing herein contained shall exempt the local authority which has issued such bonds, debentures or other certificates from the duty chargeable in respect thereof under the Indian Stamp Act, 1879, prior to its amendment by this Act, when such duty has not already been paid or remitted by order issued under that Act." I of 1879.

Amendment of No. 39 in Schedule I, Act I of 1879.

2. *In Schedule I, No. 39, of the said Act, after the heading "Lease" in the first column, the words "including an underlease or sublease" shall be added.*

Amendment of No. 60 and in addition of new No. 60A in Schedule I, Act I of 1879.

3. In Schedule I, No. 60, of the said Act, the word "Lease" wherever it occurs, is hereby repealed, and after the said No. 60 the following shall be added, namely:—

"60A. **TRANSFER OF LEASE** by way of assignment and not by way of under-lease.	The same duty as a Conveyance (No. 21).

J. M. MACPHERSON,
Secretary to the Government of India

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following report of the Select Committee on the Bill to enable local authorities to borrow money for temporary emergencies was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th March, 1897:—

From Honorary Secretary, British Indian Association, Calcutta, dated 15th March, 1897 [Paper No. 1].
From Secretary to Government of Bengal, Municipal Department, dated 15th March, 1897 [Paper No. 2].

We, the undersigned, Members of the Select Committee to which the Bill to enable local authorities to borrow money for temporary emergencies was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. We have added a sub-clause to clause 2 to make it clear that we are not conferring any new spending power on local authorities. The object of the Bill is merely to enable the local authorities, which at present have power to spend their funds on the objects mentioned, to borrow for the like purposes. Any enlargement of spending power is, in our opinion, a matter for local legislation.

3. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	27th February, 1897.
Fort Saint George Gazette	(Not reported.)
Bombay Government Gazette	,,
Calcutta Gazette	3rd March, 1897.
North-Western Provinces and Oudh Government Gazette	6th March, 1897.
Punjab Government Gazette	11th March, 1897.
Central Provinces Gazette	6th March, 1897.
Burma Gazette	13th March, 1897.
Assam Gazette	13th March, 1897.
Coorg District Gazette	(Not reported.)
Sind Official Gazette	,,

In the Vernaculars.

None reported.

4. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

J. WESTLAND.
J. WOODBURN.
M. D. CHALMERS.
P. ANANDA CHARLU.
P. PLAYFAIR.
JOY GOBIND LAW.

The 17th March, 1897.

No. II.

A Bill to enable local authorities to borrow money for temporary emergencies.

WHEREAS it is expedient to enable local authorities to borrow money for temporary emergencies; It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Local Authorities (Emergency) Loans Act, 1897.

(2) It extends to the whole of British India; and

(3) It shall come into force at once.

Power to local authorities to borrow in cases of famine or epidemic disease.

I of 1879.

2. (1) Notwithstanding anything contained in the Local Authorities Loan Act, 1879, or in any other law for the time being in force, a local authority as defined in that Act may, with the previous sanction of the Governor General in Council, borrow money on the security of its funds for any of the following purposes, namely:—

(a) the giving of relief and the establishment and maintenance of relief-works in time of famine or scarcity;

(b) the prevention of the outbreak or spread of any dangerous epidemic disease; and

(c) any measures which may be connected with, or ancillary to, any of the purposes aforesaid.

(2) *Nothing in this section shall be deemed to authorise any local authority to borrow or spend money for any purpose for which under the law for the time being in force it is not authorized to apply its funds.*

Power to Governor General in Council to impose conditions.

3. (1) Every loan under the last foregoing section shall be made subject to such terms and conditions as the Governor General in Council may think fit to impose.

(2) In particular and without prejudice to the generality of the provisions of sub-section (1), the Governor General in Council may, by general or special order, prescribe—

(a) the terms on which the Governor General in Council or the Local Government may lend money under this Act;

(b) the manner of recording and enforcing the conditions on which such loans are to be made;

(c) the inspection of any works carried out or expenditure incurred by means of such loans;

(d) the instalments by which such loans are to be repaid, the interest to be charged thereon and the manner and time of repaying such loans and of paying the interest thereon; and

(e) the accounts to be kept in respect of such loans.

Application of section 6, Act XI, 1879

XI of 1879.

4. The provisions of sections 6 and 7 of the Local Authorities Loan Act, 1879, shall apply to the borrowing of money under this Act.

Application to loans made before commencement of Act.

5. The provisions of this Act shall apply to any loan made after the first day of January, 1897, and before the commencement of this Act by, or with the sanction of, the Governor General in Council to any local authority for any of the purposes hereinbefore mentioned, and every such loan shall be deemed to have been made under this Act.

J. M. MACPHERSON,

Secretary to the Government of India.

The Gazette of India.

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PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Friday, the 19th March, 1897.

PRESENT:

His Excellency the Earl of Elgin, Viceroy and Governor General of India, P.C., G.M.S.I., G.M.I.E., LL.D., *presiding*.

His Honour Sir Alexander Mackenzie, K.C.S.I., Lieutenant-Governor of Bengal.

His Excellency Sir G. S. White, G.C.I.E., K.C.B., V.C., Commander-in-Chief in India.

The Hon'ble Sir J. Westland, K.C.S.I.

The Hon'ble Sir J. Woodburn, K.C.S.I.

The Hon'ble M. D. Chalmers.

The Hon'ble Major-General Sir E. H. H. Collen, K.C.I.E.

The Hon'ble A. C. Trevor, C.S.I.

The Hon'ble M. R. Ry. P. Ananda Charlu, Rai Bahadur.

The Hon'ble Sir G. H. P. Evans, K.C.I.E.

The Hon'ble Alan Cadell, C.S.I.

The Hon'ble J. D. Rees, C.I.E.

The Hon'ble G. P. Glendinning.

The Hon'ble Nawab Amir-ud-Din Ahmad Khan, C.I.E., Bahadur, Fakharuddoulah, Chief of Loharu.

The Hon'ble Sir Lakshmishwar Singh, K.C.I.E., Maharaja Bahadur of Durbhanga.

The Hon'ble Rao Sahib Balwant Rao Bhuskute.

The Hon'ble P. Playfair, C.I.E.

The Hon'ble Rahimtula Muhammad Sayani, M.A., LL.B.

The Hon'ble Pandit Bishambar Nath.

The Hon'ble Joy Gobind Law.

The Hon'ble C. C. Stevens, C.S.I.

The Hon'ble Sir H. T. Prinsep, Kt.

The Hon'ble H. E. M. James.

QUESTION AND ANSWER.

The Hon'ble RAO SAHIB BALWANT RAO BHUSKUTE asked :—

" Considering that the three Divisional, District and Sessions Judgeships constitute the Superior Judicial Service in the Central Provinces, have the

Government of India perceived the desirability of reserving at least one of them, as in the other Provinces, for a member of the Central Provinces Bar?"

The Hon'ble SIR JOHN WOODBURN replied:—

"The Secretary of State has recently sanctioned a fourth Judgeship in the Central Provinces and the Government of India have decided that it is advisable to 'list' one of the Judgeships among the appointments thrown open to the Provincial Service as has been done with a proportion of superior judicial appointments in other Provinces. The rules permit the direct appointment of a person not in the service of Government to such high offices in special cases, as well as the promotion of an officer of the Provincial Service. For the Judgeship about to be 'listed,' a member of the Bar, who is a statutory Native of India and is considered to be the best qualified person for the appointment at present available in the Province, has been selected."

FINANCIAL STATEMENT FOR 1897-98.

The Hon'ble SIR JAMES WESTLAND introduced and explained the Financial Statement for 1897-98. He said:—

"1. I have the honour to present to the Council the Financial Statement for the year 1897-98; including in it, as usual, the closed Accounts for 1895-96, the Revised Estimates for 1896-97, and the Budget Estimates for 1897-98.

"Accounts of 1895-96.

"2. The Revised Estimates for 1895-96 closed last year with a surplus of Rx. 951,400. In the accounts this result has been improved by Rx. 582,598, the actual surplus of the year being Rx. 1,533,998.

"The main differences were (1) that the principal heads of Revenue produced Rx. 240,641 more, (2) Railways produced a better net result by Rx. 163,432, (3) the Army net Expenditure was Rx. 213,054 less. The other differences are too small to require separate mention.

"3. It has not been customary in the Financial Statements to give any detailed explanations with regard to the closed accounts of the previous year, for the simple reason that they are usually published in the fullest detail in the Annual Volume of Finance and Revenue Accounts long before the date of the Statement. In the present year they were published earlier than usual, namely, on January 9th, and it is sufficient to lay a copy on the table, and to refer Honourable Members to the analysis of them published in the *Gazette of India* last Saturday, as the Comptroller General's Appropriation Report.

"Famine Charges.

"4. Passing to the Revised Estimates for 1896-97 and the Budget Estimates for 1897-98, I call to remembrance what Sir E. Baring said in his Financial Statement for 1882-83, paragraph 92, when he referred to the Famine Insurance Policy: 'We do not profess to finance for a surplus in a year of famine. When a serious famine occurs, it is inevitable that the Expenditure of the year should be greater than the Revenue.' In commencing my Financial Statement of last year, I summed up the actual figures, up to date, of the Famine Insurance Account, but I little thought then that we were on the brink of the disaster for which, during so many years, we had been financially preparing, and that I would so soon have to announce the actual occurrence of the deficits, against which that account is the financial set-off.

"5. I may repeat here the figures of 15 years' Famine Insurance, substituting the actual figures of 1895-96 for those which were shewn in last year's Statement:—

	Rx.
1. Spent upon actual Famine Relief	320,664
2. Spent upon construction of Protective Irrigation Works	1,813,841
3 Spent upon construction of Protective Railways . .	6,550,931
4. Spent in meeting interest upon the Indian Midland and Bengal-Nagpur Railways	3,631,450
5. Charged as reduction and avoidance of debt, that is, as famine surplus	5,327,299
	17,644,185

"6. The effect of the Expenditure under headings 2, 3 and 4 is that for the present and all future famines we are so much better equipped with the means of meeting the demands arising out of scarcity, that we may reasonably hope to pass through the period of distress with far less expenditure than otherwise would have fallen upon us. In the two years 1876-77 and 1877-78 of the last great famine the Government of India spent under the head of Famine Relief Rx. 7,493,151; it will be seen that our present estimate for two years of a calamity, which is at any rate much more widely spread, is Rx. 5,606,900: and this difference is due to our far more adequate organization, of which no small part is the better equipment in the form of Railways and Canals, with which, as the Honourable Sir J. Woodburn pointed out in his speech in Council on October 15 last, we start. The figures I give of course very far from exhaust, in either case, the cost of the famine to the State; for the loss of Revenue—both ordinary Revenue and Railway Revenue—is very large indeed, and in a hundred different and smaller ways do famine and scarcity cause increases of State expenditure in all Departments.

"7. The amount under head (5), Rx. 5,327,299, though charged in our past accounts as expenditure, has really been utilized either in purchase of our own debt, or in reduction of new loans and in the construction of Productive Works. If State Book-keeping as affecting our Revenue Account, were a continuous operation like the carrying forward of a Profit and Loss Account, instead of one meant to shew the results of each twelve months' operations taken by themselves, we would have to write off the cost of the present famine against this past charge of Rx. 5,327,299 before taking any part of it as a charge against the Revenues of the current year. It is necessary to bear this in mind, because one consequence of this method of stating our accounts is that in any total of surpluses and deficits, taken over a series of years which include a famine year, the total surplus so stated is less than the actual facts by the amount of the charge for reduction and avoidance of debt.

"8. I shall have to deal separately with the effect of the famine and scarcity upon our ordinary Revenues and Expenditure; I state here only the totals of the estimated Expenditure upon direct famine relief. They amount to Rx. 1,965,700 in 1896-97 and Rx. 3,641,200 in 1897-98, total Rx. 5,606,900. The first of these figures is largely based on consideration of known actuals for part of the year, but in neither case can I put forward the figures as estimates in the sense in which we ordinarily use that term. Famine relief is administered upon certain definite principles, and on a system of test carefully laid down, and all I can say about the estimates of famine expenditure in the future, is that the figures are a summary of the best opinions which the Local Governments can give, as to the chances of the approaching spring crop, and of the crop due next autumn, and of the manner in which these crops, deficient, normal or abundant, will affect the multitudes, reckoned now by millions, who are at present compelled to seek relief at the hands of the State. In some parts of the distressed tracts the favourable

prospects of the spring crop give ground for hope, that the necessities for famine relief will in a short while shew a marked diminution. In others, there is no hope of diminution till the autumn crop is harvested, and there may be any amount of increase. No past experience can serve as a guide in the solution of these difficulties of estimating. The figures must be taken for what they are worth; in some possible circumstances they may be found to be largely in excess of the actual expenditure; in other possible circumstances they may be found far short of it.

"9. Up to the end of January the actual expenditure was 66 lakhs, of which about 13 were spent upon the Bandelkhand famine in the earlier part of the year, a famine of very great intensity for its small area, and so quietly and effectively managed by the Local Government that hardly anything was heard of it outside official circles. It is forgotten now in the presence of the greater calamity with which that same Government, as well as others, have to deal.

"10. The amounts charged as famine relief are independent of very large advances under the Land Improvement and Agricultural Loans Acts. But they include advances of another kind which have also been largely made by Government, namely, advances to Landholders for works to be conducted by them on Famine Relief principles for the employment of their famine-stricken tenants, in respect of which they undertake to reimburse something approaching to the actual value of the work.

"The measure of the Land Improvement and Agricultural advances due to the famine may be judged from the following figures:—

	Land Improvement and Agricultural advances.			
	1894-95.	1895-96.	1896-97. Revised.	1897-98. Budget.
	Rx.	Rx.	Rx.	Rx.
Central Provinces . .	81,100	36,800	103,000	110,000
Bengal	9,300	9,700	55,000	50,000
North-Western Provinces .	65,000	57,600	420,000	140,400
Punjab	18,700	28,400	89,000	50,000
Madras	28,000	20,400	50,000	25,000
Bombay	88,700	99,300	351,800	117,700
TOTAL .	290,800	252,200	1,068,800	493,100

"11. The operations of the Opium Department, that is to say, its usual advances for wells and for cultivation, helped very largely towards the relief of the peasantry in the distressed tracts of the North-Western Provinces and of Bengal.

"12. While speaking of the finances of famine, it is necessary to note an arrangement in which the Government of India takes part for enabling the Native Bandelkhand States to undertake the necessary expenditure for famine relief of their subjects They have been hard hit by not one but two or three successive bad seasons, and find themselves in some cases without adequate funds to meet the expenditure. The arrangement made in these cases is that His Highness the Maharaja Sindia has agreed to lend funds to the Native States in question, the Government of India becoming guarantee for the loan and taking measures to ensure its ultimate repayment.

Revised Estimate of 1896-97.

"13. The Budget Estimates of 1896-97 worked out to a surplus of Rx. 463,100. The Revised Estimates work out to a deficit of Rx. 1,986,900, but between these two figures there are so many differences of detail that it is better to set them out in a tabular form.

Estimates of 1896-97.

	Budget.	Revised.	Revised Better.	Revised Worse.
STERLING IN ENGLAND—				
Revenue . . . . . £	174,100	319,400	145,300	...
Expenditure . . . . . £	15,909,400	15,880,600	28,800	...
NET EXCHANGE ON ABOVE . . . . Rx.	11,729,900	10,270,400	1,459,500	...
	27,465,200	25,831,600	1,633,600	...
REVENUES IN INDIA—	Rx.	Rx.	Rx.	Rx.
Land Revenue	26,093,300	23,699,200	...	2,394,100
Opium	6,895,300	6,386,700	...	508,600
Salt	8,700,000	8,438,200	...	261,800
Other Principal Heads of Revenue . .	23,525,600	23,413,400	...	112,200
Departmental Receipts, including Interest and Civil Works	6,782,900	7,078,400	295,500	...
Railways	21,582,800	20,159,600	...	1,423,200
Irrigation	2,883,300	3,200,700	317,400	...
Military Works	50,000	61,100	11,100	...
Army	803,600	836,300	32,700	...
	97,316,800	93,273,600	...	4,043,200
EXPENDITURE IN INDIA—				
Direct Demands on Revenues—				
Opium	2,593,900	2,503,900	90,000	...
Other	8,470,700	8,318,700	152,000	...
Interest	—960,300	—911,300	...	49,000
Civil Departments	19,096,100	19,089,500	6,600	...
Famine Relief	75,000	1,951,200	...	1,876,200
Protective Works	523,500	47,200	476,300	...
Railways	13,781,500	13,357,400	424,100	...
Irrigation	3,201,700	3,248,900	...	47,200
Military Works and Special Defences . .	1,254,900	1,138,100	116,800	...
Civil Works	4,757,800	4,708,100	49,700	...
Army	17,480,100	17,205,700	274,400	...
	70,274,900	70,657,400	...	382,500
PROVINCIAL ADJUSTMENT—				
Deduction made for charges taken to Provincial and Local Balances	—886,400	—1,228,500	342,100	...
Surplus (+) Deficit (—) .	+463,100	—1,986,900	...	2,450,000

"14. Of the better receipts in the English account, £68,900 represent premium obtained on issue of India 2½ per cent stock, and £27,500, interest on investment of cash balance. In the account of expenditure in England there are no differences of sufficient importance to require special mention.

"15. The large difference under Exchange is due to the fact that the Budget Estimates were taken at 13·75*d.*, whereas the rate realized has been about 14·46*d.*

"16. Under Land Revenue there is a very great falling-off, due to the fact that in the districts where the crops failed it was necessary to give large suspensions of revenue. The following figures shew in what provinces the falling-off has occurred, and in the first column of the statement I have shewn the figure which, upon the examination made for the purpose of the Provincial settlements, was established, in our opinion, as the existing standard of Land Revenue receipts, apart from circumstances of famine and distress :—

	Standard.* Rx.	Budget. Rx	Revised. Rx.	Difference. Rx.
India	150,000	150,000	151,800	+1,800
Central Provinces . .	844,800	864,600	660,000	—204,600
Burma—Upper . .	812,000	797,000	635,000	—162,000
" Lower . .	1,759,300	1,760,000	1,780,000	+20,000
Assam	614,200	614,200	609,000	— 5,200
Bengal	3,902,100	3,894,700	3,920,000	+25,300
North-Western Provinces	6,110,900	6,113,900	4,914,200	—1,199,700
Punjab	2,464,000	2,457,100	2,362,200	—94,900
Madras	5,380,000	5,601,700	5,207,700	—394,000
Bombay	4,801,400	4,770,000	4,351,200	—418,800
	26,838,700	27,023,200	24,591,100	—2,432,100
Deduct—Portion of Land Revenue due to Irrigation .	...	929,900	891,900	—38,000
	...	26,093,300	23,699,200	—2,394,100

* These standard figures exclude "Local"; of which the only important figures are Rx. 220,000 in Madras and Rx. 15,000 in Bombay.

"The losses, it will be seen, occur in the Central Provinces, in Upper Burma, very largely in North-Western Provinces, to a small extent in Punjab, and a considerable amount in Madras and Bombay. The whole loss of Rx. 2,394,100 may be put down as caused by the scarcity.

"17. Opium shews in the above statement a falling-off of Rx. 508,600, both the Bengal prices and the export from Bombay being unfavourably affected by low prices in China. There is a slight saving on the Expenditure side in Opium, as the Budget Estimates provided for a better crop than was actually housed.

"18. The loss on Salt, Rx. 261,800, may for the most part be put down as one of the consequences of scarcity. It is chiefly during the second-half of the year that the falling-off has taken place; the receipts of the twelve months ending September 30th, 1896, were equal to the full Budget Estimate of Rx. 8,700,000.

"19. Under other Revenue heads we almost always have to report a considerable advance in the Revised Estimates over the Budget figure. They would have shewn the same progress this year were it not for the falling-off in the North-Western Provinces and in Bombay, where the following losses are recorded:—

	North-Western Provinces.	Bombay.
Stamps	22,000	34,000
Excise	125,000	60,000
Provincial Rates	104,000	33,200
Forests	16,700	34,700
TOTAL	267,700	161,900
	Rx. 429,600	

"These losses again are due to the effects of famine, and in the case of the Stamp Revenue of Bombay, still more to the stoppage of trade in consequence of the plague. The Customs Revenue is on the whole slightly better than Budget.

"20. Of the improvement under Departmental Receipts, Rx. 124,700 represents the premium received on the last loan (against which, under the same head of "Interest," there was a loss of Rx. 40,000 due by the Calcutta Port Commissioners and remitted), and Rx. 102,000 represents the increased gain on copper coinage, due to the very large issues of that coin in connection with Famine Relief Works. The gain on this coin is brought to credit as the coin passes into circulation.

"21. The next great difference requiring explanation is in the Railway Receipts. Confining ourselves to consideration of the earnings of Railways only, we have the following figures:—

	Earnings.	Working Expenses.	Net.
	Rx.	Rx.	Rx.
State Railways—			
Accounts, 1895-96	18,558,294	9,040,836	9,517,458
Budget, 1896-97	18,321,700	9,010,800	9,310,900
Revised, 1896-97	17,524,700	8,825,000	8,699,700
Guaranteed Railways—			
Accounts, 1895-96	6,255,131	2,979,893	3,275,238
Budget, 1896-97	6,330,000	3,097,000	3,233,000
Revised, 1896-97	5,670,000	3,060,000	2,610,000

"These figures give a falling-off of Rx. 611,200 on State Railways and Rx. 623,000 on Guaranteed, total Rx. 1,234,200, an amount which accounts for the differences shewn in the above statements of Rx. 1,423,200 worse on the Revenue side, and Rx. 424,100 better on the Expenditure side ; net Rx. 999,100. The lower receipts have saved us Rx. 142,000 in the payment of surplus profits, and the other Railway charges have also been less than the Budget Estimate. The principal contributors to the above losses are—

	Rx.
North-Western	140,000
Oudh and Rohilkhand	117,500
Rajputana-Malwa	252,500
Bombay, Baroda and Central India	260,000
Great Indian Peninsula	310,000

"22. The Eastern Bengal Railway, on the other hand, has gross receipts Rx. 180,000 better than Budget, owing largely to a favourable jute season.

"23. Irrigation is the only head which in a year of drought shews an improvement. The net receipts are better than Budget by Rx. 269,500, the improvement being shared between the North-Western Provinces and the Punjab.

"24. Passing to the figures on the Expenditure side, the heads Direct Demands on Revenues (other than Opium) and Civil Departments represent mostly charges regulated by sanctioned scale, and they shew the usual savings as compared with Budget. The excess expenditure under Interest is mostly a question of the distribution of this charge between ordinary debt and Railway debt. The heavy excess expenditure on Famine Relief requires no further explanation beyond what is given above. The saving on Protective Works is not a real one,—it merely means that the East Coast, including the Bezwada-Madras Railway, which is both a productive and a protective line, and which is charged to the Famine Grant when that grant is not otherwise appropriated, has this year to be transferred to the Capital Account of Railway Construction.

"25. There is a considerable saving of Rx. 274,400 under Army Expenditure. The principal items included in this are—

	Rx.
Unspent out of the special grant of Rx. 494,900 for mobilization purposes, included in Budget	120,000
Savings in Exchange Compensation Allowances in consequence of better exchange	80,800
Savings in ordnance manufactures	75,000
Other very numerous savings on the grants (net)	240,600
TOTAL	516,400

"Against this the rise in prices which set in in September has caused extra expenditure of Rx. 196,000, and excesses over established or estimated strength have caused excess charges of Rx. 46,000.

"26. The "Provincial adjustment" is better by Rx. 342,100 ; translated into non-technical language, this means that the Provincial balances bear a share of the loss of Revenue and of the Expenditure (chiefly Famine Expenditure) included in the General Account, which is larger by Rx. 342,100 than they estimated, a year ago, they would have to bear. The total Provincial and Local Balances of 31st March 1897 stand as follows :—

	Budget, 1896-97. Rx.	Revised, 1896-97. Rx.
Provincial Balance	1,437,022	1,222,549
Local Balance	1,276,221	1,144,703
TOTAL	2,713,243	2,367,252

"27. It may be well here to collect together the various items in these explanations which we have attributed to the effects of famine and scarcity—

	Rx.
Direct cost of Famine Relief	1,876,200*
Rise in prices in Army Expenditure	196,000
Loss of Revenue—	
Land Revenue	2,394,100
Salt Revenue	261,800
Other Revenues in North-Western Provinces and Bombay (excluding Stamp Revenue)	373,600
Loss of Railway Revenue (net)	1,234,200
TOTAL	6,335,900
Gain under Irrigation Revenue	269,500
NET RESULT	6,066,400

* Besides Rx. 14,500 for English Expenditure and Exchange thereon.

Of the above amount, Rx. 574,700 falls upon Provincial and Local Balances, leaving Rx. 5,491,700 to be borne by Imperial.

"Loan Operations in 1896-97.

"28. As announced in the last Financial Statement, a 3 per cent loan of four crores of rupees was offered for public tender upon June 22, and the tenders were received upon July 22. Money throughout the earlier part of the financial year was extremely cheap, the Bank rate in England being 2 per cent and in Calcutta 4 per cent from May 28 and 3 per cent from July 2. The price of paper ruled high, our 3½ per cent guaranteed loans being in April about R108-7, in May about R110-4, and June about R110-2. The loan was very largely tendered for and was placed at an average of R103-1-10½, the lowest accepted tender being R102-7, and the allotments were practically all paid up by the end of August.

"29. It will be remembered that in our conversions of 1894 we offered to those holders of paper who accepted conversion, an equivalent amount of promissory notes on which 3½ per cent interest was guaranteed up till August 1904. Those who did not accept were afterwards offered, and most of them accepted, ordinary 3½ per cent paper without any guarantee. We considered ourselves therefore in a manner bound, if favourable opportunity offered, to convert the unguaranteed 3½ per cent paper, as otherwise it would necessarily be quite as good as the guaranteed. The amount of this ordinary 3½ per cent paper was—

(1) Outstanding of 1853-54	46,760
(2) " 1893-94	3,500,000
(3) Accepted in conversions of 1894-95	2,138,190
TOTAL	5,684,950

"30. Accordingly, after ascertaining that the operation of converting the outstanding unguaranteed 3½ per cent paper into the new loan would not be regarded by the holders of the new paper as in any way interfering with them, but would indeed rather help them by increasing the amount and the marketableness of the new loan, we notified this conversion upon September 4. The success of the new loan had established for the time a high price for securities of the Government of India, and the prospects of the conversion were favourable.

"31. Rates held up, both in England and India, just long enough to enable the operation to be successfully closed. The Bank of England rate, which had stood at 2 per cent, from February 1894 was increased to $2\frac{1}{2}$ per cent on September 10, 1896, and to 3 per cent upon September 24, and the rise was the signal for a depression in the value of our securities. When the final day came of tendering for conversion the amount that had been tendered came to Rx. 4,887,160, and Rx. 797,790 was left outstanding for discharge. Of this amount, Rx. 296,600 has been preserted for payment up to the beginning of March.

"32. Since money hardened in Calcutta in November, the price of the new 3 per cent paper has ruled below par, but this is partly due to the comparative absence of a market, as compared with the larger bulk of the $3\frac{1}{2}$ per cent paper. Our present intention at least is to persevere with the 3 per cent rate, and by our future loans to increase its amount. We have now practically only two kinds of paper on the market, *viz.*, the $3\frac{1}{2}$ per cent guaranteed till August 1, 1904, and the 3 per cent guaranteed until December 31, 1916. The amounts of these two kinds of debt are at present as follow: $3\frac{1}{2}$ per cent Rx. 82,754,840, besides Rx. 8,159,500 held in the Currency Reserve; 3 per cent Rx. 8,887,160, besides Rx. 2,048,650 created during the year for issue to Currency as mentioned in the next section.

"Rate of Exchange.

"33. Last year closed with a re-action from a somewhat sudden rise in the rate of exchange to $14\frac{3}{4}d.$ During April and May the rate fell from $14\frac{3}{8}d.$ to $13\frac{13}{16}d.$ In June it recovered to $14\frac{5}{32}d.$, and from then till the middle of October the rate was very steady at about $14\frac{1}{8}d.$ and $14\frac{3}{16}d.$, the Secretary of State being very successful in selling his Bills. By the middle of October we had realized that a famine was upon us, and that it would be necessary, as a first step in meeting it, to make large suspensions of revenue and large agricultural advances. We were obliged, therefore, at very short notice to ask the Secretary of State to greatly reduce his drawings. And the result was that the rate of exchange and the Bank rate of interest both very sharply rose. The second week's drawing of October was at $14\frac{7}{32}d.$; the second week's drawing of November was at $15\frac{27}{32}d.$

"34. This action on our part caused, I am afraid, grave inconvenience to mercantile circles in India; but it was not avoidable. It was only when the first ten days of October passed without bringing the desired rain, that famine was converted from a mere possibility into an almost certainty, and the area affected was so widespread that the case demanded the reservation of all our financial means. These we took the opportunity of strengthening by carrying out on December 17 a measure which had been under public discussion for over a year *viz.*, the addition of two crores to our cash balances by the investment of part of the Currency Reserve. The exact figures of this operation were the issue of R2,04,86,500 stock of the 3 per cent Loan of 1896-97, at the rate of the day, R97-10 per cent, being R54-6 less than the full two crores. With this transaction the tenseness of the situation passed away; but the rate of exchange on the drawings never fell below 15 pence, as the Famine expenditure and prospects compelled the Secretary of State to reduce his drawings, and there came a heavy demand for remittance in connection with the Burma rice crop.

"Budget Estimates, 1897-98.

"35. Following my previous practice of abstaining from any speculation in exchange, I have taken the rate for the Budget Estimate at the same figure which has been realized in the year 1896-97, namely, 14·46 pence. It is impossible to say how trade and exchange may be affected by the very peculiar circumstances of the coming year. Made up upon this basis, the estimates of Revenue and Expenditure work out to a deficit of Rx. 2,464,000. It will be most convenient

in explaining the details to compare them with the Budget figures of 1896-97, rather than with the altogether peculiar figures of the Revised Estimates.

"36. This comparison, made in the same form as adopted in paragraph 13 above, is as follows :—

Budget Estimates of 1897-98 compared with those of 1896-97.

	Budget, 1896-97.	Budget, 1897-98.	1897-98 Better.	1897-98 Worse.
STERLING IN ENGLAND—				
Revenue . . . . . £	174,100	173,000	..	1,100
Expenditure . . . . . £	15,909,400	16,088,500	...	179,100
NET EXCHANGE ON ABOVE . . . . Rx.	11,729,900	10,504,200	1,225,700	...
	27,465,200	26,419,700	1,045,500	...
REVENUES IN INDIA—	Rx.	Rx.	Rx.	Rx.
Land Revenue	26,003,300	25,646,200	...	447,100
Opium	6,895,300	5,816,200	...	1,079,100
Salt	8,700,000	8,734,000	34,000	...
Other Principal Heads of Revenue . . .	23,525,600	23,578,200	52,600	...
Departmental Receipts, including Interest and Civil Works	6,782,900	6,945,800	162,900	...
Railways	21,582,800	20,682,100	...	900,700
Irrigation	2,883,300	3,122,500	239,200	...
Military Works	50,000	50,000	...	...
Army	803,600	814,600	11,000	...
	97,316,800	95,389,600	...	1,927,200
EXPENDITURE IN INDIA—				
Direct Demands on Revenues—				
Opium	2,593,900	2,654,000	...	60,100
Other	8,470,700	8,520,400	...	49,700
Interest	—960,300	—961,900	1,600	...
Civil Departments	19,096,100	19,308,800	...	212,700
Famine Relief	75,000	3,641,200	...	3,566,200
Protective Works	523,500	25,000	498,500	...
Railways	13,781,500	13,752,000	29,500	...
Irrigation	3,201,700	3,110,000	91,700	...
Military Works and Special Defences . .	1,254,900	1,207,300	47,600	...
Civil Works	4,757,800	4,398,200	359,600	...
Army	17,480,100	16,968,900	511,200	...
	70,274,900	72,623,900	...	2,349,000
PROVINCIAL ADJUSTMENT	—886,400	—1,190,000	303,600	...
Surplus (+) Deficit (—) .	+463,100	—2,464,000	...	2,927,100

"37. The main increases of Expenditure in the English Account are—

(1) Increasing Interest payments which account for differences of £61,400 under Interest, and £99,100 under Railways.

(2) Increase of £37,700 under Superannuation Charges.

(3) There is an increase of £65,600 under Army Non-Effective Charges; but it is more than counterbalanced by a saving of £120,700 under Army Effective Charges, chiefly on account of Military Stores for India.

"38. The deficiency under Land Revenue is heavy, namely, Rx. 447,100, and may be explained by saying that in Upper Burma, in the Central and the North-West Provinces, and in the Punjab, we do not at present expect to receive, during the coming year, nearly the full measure of Land Revenue. The deficiency comes in the beginning of the year, and is due entirely to the failure of crops. If a prosperous harvest should ensue next October and November, we may reasonably hope for much better results than those shewn in our Estimates.

"39. Under Opium we are now suffering from the re-action which two years ago I pointed out to be inevitable. Scanty crops, and the high prices that follow

them for a time, give favourable financial results while they last, but the high prices kill the demand, and both the exports of Malwa opium fall off and smaller prices are realized upon the Bengal drug. The prospects of the coming season, looked at from the point of view of the Opium Department, are extremely favourable, but to our Budget Estimates they mean low prices realized upon the still scanty sales, and heavy outgoings in payment for the raw produce. The result is a falling-off which may be thus distributed :—

	Rx.
By lower prices realized on the Bengal sales . . .	877,500
By smaller export and lower duty in Bombay . . .	190,000

and on the Expenditure side—

By heavier payment to cultivators	60,100

"40. Under other Revenue heads there are on the whole better results, though the influence of the famine is still shewn in a falling-off, under Excise, of Rx. 65,600, and under Provincial Rates, of Rx. 48,100.

"41. The Departmental Receipts are expected to be somewhat better on the whole than in the Estimates of 1896-97. Post Office shews an advance of Rx. 56,600, more than covered, however, by an increased expenditure, and Telegraph shews worse results on both sides, partly because the advance in revenue has been less than expected, and partly because the rents charged to Railways for the use of wires and instruments have been reduced and it is intended to introduce certain improvements in respect of delivery of deferred messages.

"42. Railways shew a great falling-off, as the traffic on them will be greatly affected as long as the effects of the present scarcity last. The following figures may be taken as a continuation of those stated in paragraph 21 above (Indian Accounts only) :—

Budget, 1897-98.	Earnings.	Working Expenses.	Net.
	Rx.	Rx.	Rx.
State Railways . .	18,023,400	9,027,300	8,996,100
Guaranteed Railways . .	5,740,000	3,110,000	2,630,000

"43. On the Expenditure side the figures which require special explanation, in addition to the above remarks, are the following :—

"Direct Demands on the Revenues.—Increase Rx. 49 700. The principal item is Rx. 36,900 under Forests, which is of the nature of commercial outlay intended to bring in a good return. The Forest Department are carrying out a scheme, long planned and elaborated, which involves considerable additions to the subordinate establishments engaged in conserving and working the Forests.

"44. Civil Departments.—Increase Rx. 212,700. Of this, the principal items are Post Office Rx. 78,400 and Telegraph Rx. 44,700, due to normal expansion of the Departments; Jails Rx. 68,400, being the estimates which the Provincial Governments make of the consequence of increase of prices of food, and of the probable temporary increase of jail population in the distressed tracts; Police Rx. 70,500, due to continued pursuance of the plans for the reform of this Department, but also in some places the result of scarcity and distress; Superannuations, Rx. 28,200, an inevitable annual increase.

"45. The heads of Famine and Railways have already been dealt with, and as explained in dealing with the Revised Estimates, the entry of Rx. 498,500, less expenditure on protective works, merely means that we shall not, in 1897-98, obtain from the Famine Grant the aid it usually gives towards expenditure on Capital Account. In view of the amounts provided for Famine Relief, it has not been considered necessary to make special provision for any expenditure which may be entailed on the Imperial Account by the plague.

"46. Civil Works.—The less expenditure Rx. 359,600 is due to the restriction of programme by the various Local Governments enforced by the great reductions that Famine expenditure has made in their available balances.

"47. Under Army, there is on the whole a less expenditure in India by Rx. 511,200. A fuller statement of the comparison between the Estimates of 1896-97 and 1897-98 would be the following:—

		1896-97.	1897-98.	1897-98 Better.
Mobilization Grant—				
England	£	51,200	*Nil.*	51,200
India	Rx.	494,900	100,900	394,000
Ordinary Grant—				
England	£	4,357,300	4,353,400	3,900
India	Rx.	16,985,200	16,868,000	117,200

"The Mobilization Grant was a special one for 1896-97, and a comparatively small amount of expenditure under this head is admitted into the Estimates of 1897-98.

"The principal features in the differences in the ordinary portion of the Estimates are: (1) the higher prices of food necessitate an increase of Rx. 399,300 in the Estimates of 1897-98; and (2) there will be a saving of Rx. 326,000 in consequence of the application of more favourable rates of exchange to the calculation of the allowances of officers and of British soldiers. There are further numerous savings and a few increases of charge for which I refer to Part II of the Statement.

"Quinquennial Settlements of Provincial Finance.

"48. The usual quinquennial investigations and settlements of Provincial finance were made in the course of the year. Our proposals on the subject were made to the Provincial Governments at the beginning of October, before the appearance of famine; and afterwards, when famine supervened, we considered that, as the arrangements depend, not upon the figures of any one year, but upon the general standard of Revenue and Expenditure, it would be sufficient to reserve the final settlement so far as it regarded Land Revenue and Excise and one or two other heads, in the Provinces severely affected by famine, but it was better to settle all other matters than to leave them in a condition of suspense. The settlement of these standards of existing Revenue and Expenditure is the necessary condition for the exercise by Local Governments of the financial authority entrusted to them, in the same sense as the settlement of the Budget Estimates determines the plan upon which our own financial administration is to be pursued for the next twelve months.

"49. The first process in these settlements is the enquiry what is to be accepted as the proper amount of expenditure for which an assignment of Revenue is to be made. The expenditure may be stated in general language as that incurred in each province upon Civil Administration; the revenue and expenditure on account of Irrigation are also provincialized in Bengal, North-Western Provinces, and Madras, but this part of the arrangements need not be more specially referred to at present.

"50. In two tabular Statements A and B appended to this part of the Financial Statement, I set forth in detail the estimates accepted for the expenditure in 1897, and compare them with the estimates of the same kind upon which the similar settlement was made in 1892. I may mention that we have not, or we practically have not, rejected any of the existing expenditure of the Provincial

Governments as requiring to be disallowed, as we find that the increases of scale of expenditure are sufficiently moderate. The details of the comparison are as follow:—

	Net Expenditure. 1892.	1897.	Increase per cent.
	Rx.	Rx.	
Central Provinces . .	653,300	710,700	8·8
Lower Burma . . .	1,064,600	1,206,100	13·3
Assam	467,600	564,900	20·8
Bengal	2,816,700	3,125,500	10·9
North-Western Provinces .	2,215,400	2,428,700	9·6
Punjab	1,384,600	1,537,300	11·0
Madras	2,054,800	2,238,600	8·9
Bombay	2,409,500	2,544,100	5·6
TOTAL .	13,066,500	14,355,500	9·9

"It is fair to the Local Governments to notice that part of the above increase of expenditure was that which was entailed upon them by the allowances given in compensation for fall of exchange.

"51. An examination of the Revenue side of the account shewed the following results:

"The Central Provinces have been hard hit by two or three bad seasons, and they have been disappointed in the increase of revenue which they might reasonably have expected. We found it necessary to assign them a slightly higher amount than they would have got had the 1892 settlement continued in force. Their balance has been absorbed by their necessary expenditure somewhat exceeding their revenue, and their misfortunes of the current year have, quite apart from famine, entirely swept away their available resources. We reckon that we enhance their assignment by Rx. 29,200 a year; and we have also to make up a small deficit in their balance.

"52. Assam shows a fairly progressive revenue, but it is, as Sir E. Baring said in 1882, "a poor province with many wants." We find that we might, upon the present revision, reduce its assignment of Revenue by a small amount, say Rx. 11,400. But we have adjudged it better to leave the Province this amount of surplus.

"53. Burma (that is, in the present connection, Lower Burma only) is a young and rapidly progressive province. Its revenue (mainly its Land Revenue) increased during the past quinquennium by 13·9 per cent., and its expenditure has increased as above shown by 13·3 per cent. The above figures are independent of its Railway revenue, the Burma Railways having been, with a slight reservation, Provincial up till now. The Railway part of the 1892 settlement has been very profitable to the Local Government, which has maintained very high, though decreasing, balances throughout the five years. It finishes the present contract with a balance of Rx. 294,300. We have thought it desirable for the present to deprovincialize the Railways as they have now been made over to a Company, and some questions remain to be settled regarding their future administration; but otherwise Burma is only a little worse off (say Rx. 9,000 a year) than if the 1892 settlement had continued in force.

"54. The Chief Commissioner—or in future, Lieutenant-Governor—takes over now provincial responsibility for Upper Burma in the same way as for Lower. The Estimate of Expenditure is shewn in the penultimate column of Table B, and sufficient Revenue has been assigned to meet it. I am afraid that the first effect

of this will be to use up part of the high balance with which the Chief Commissioner starts under his new settlement, in paying for famine relief in his new province, and also possibly in meeting some temporary loss of Revenue in it.

"55. The Punjab is a politically important province, and it has shown during the last quinquennium only a moderate expansion of Revenue. The consequence is that its resources under the 1892 settlement have been found rather too narrow for the demands of its expenditure, and it has been obliged to reduce its Public Works grants somewhat below the needs of the province. Further, the failure of Revenue in the current year has reduced its balance below the authorized minimum. We find that we place it in a fair financial position if we concede to it, in addition to the Revenue assigned in 1892, an allowance about equal to the expenditure imposed on it by exchange compensation; and, when the famine account is closed, we shall have to make to it also, as to the Central Provinces, a grant in recoupment of its exhausted balances.

"56. In the provinces with which I have as yet been dealing, we did not expect and we did not wish, to make a profit to the general account by reducing the amount of Revenue assigned to the Local Governments. Our examination satisfied us that their expenditure was already on a sufficiently limited scale, and that the whole, or nearly the whole, of the revenues assigned to them could be properly left at their disposal.

"57. But we have also in the case of these provinces made another arrangement to their advantage. The revenues assigned for Provincial use are, as is well known, certain shares of the various heads of Revenue. These shares in the larger Provinces of Bengal, North-Western Provinces and Madras are about equal, on the whole, to their net expenditure; but in the smaller ones, where the expenditure naturally bears a larger proportion to the revenue, they require to be supplemented by a grant which under present arrangements is a fixed amount. While the revenues increase, this fixed amount does not, and it thus results that, whereas in the big provinces, if the revenue increases by five per cent, the Local Governments have the power (temporarily or permanently, as the case may be) of increasing their expenditure by five per cent, yet in the smaller provinces an increase of revenue by five per cent only permits an increase of expenditure by, say, three per cent. This is the reverse of what ought to be, for the irresistible demands in the new provinces are proportionally greater than in the old ones. We have therefore in the newer provinces enhanced the shares of some of the assigned revenues, by reducing *per contra* the fixed amounts granted in addition to the variable shares. In this way we have given the Punjab ·4 and the Central Provinces ·5, of its Land Revenue, instead of ·25 only. In Burma, which, with Upper Burma now added, has a very large expenditure as compared with its revenue, and also probably considerable demands, and from which we have for the present withdrawn the Railway Revenue, we have found it necessary, in pursuance of this purpose, to raise the share of Land Revenue as high as two-thirds, and we have given it also half its Excise instead of one-quarter only.

"58. The state of Provincial finance in the North-Western Provinces had begun to give us anxiety, even before the outbreak of famine. Sir E. Baring in 1882 pronounced (Financial Statement of 1882, paragrapn 58), as the result of an enquiry made under his orders, that nowhere in India is a reduction of taxation more required than in the North-Western Provinces and Oudh; and he took certain measures for that reduction which, for reasons fully explained in this Council at the time, were partly reversed in 1889. It is therefore perhaps not unnatural that the Revenue of these Provinces has shewn very little expansiveness. There is a certain advance in its Land Revenue as districts come under

resettlement, but it is rather backward, or at any rate non-progressive, in respect of Excise and other Revenue. At all events its revenue from 1892 to 1897 has advanced only about 2 per cent,—much less than that of any other Province.

"59. Now, the settlement of 1892 left the North-Western Provinces with less of revenue than was necessary for its standard of expenditure. The reasons for this I need not mention, but it was intended that five lakhs of its admitted expenditure should be met by reduction of balance.

"60. There is also one feature peculiar to the North-Western Provinces Provincial account. It is dependent to the extent of 30 or 35 lakhs of rupees a year upon the net revenue of irrigation canals. Now, one year, very recently, there were unusually good cold weather rains, and the people did not want water from the canals; the result was that the Government of the North-Western Provinces lost 20 lakhs upon its Irrigation account, and I need not say that no Provincial account can stand a loss of that magnitude. True, in this last year of drought, the 20 lakhs have come back to it in the Irrigation account, but the losses under Land Revenue and other heads are so enormous as to swamp this particular gain, and the North-Western Provinces account finishes this year, without reckoning any famine charges, with a debtor balance of Rx. 200,800 which of course we have to make up by a grant out of Imperial. Grants like this, I may remark, are not shown on the face of our accounts. they are made by redistributing the Land Revenue between the Imperial and Provincial columns.

"61. We have carefully reviewed the requirements of the Province in the way of expenditure, and we have come to the conclusion that we must enhance its assignment by nearly as much again as the five lakhs by which the assignment of 1892 fell short of the admitted standard of expenditure.

"62. We have, in addition to this, made it a grant of four lakhs for the year 1897-98 to enable the Lieutenant-Governor to establish his District Funds on a financially independent basis; this step, which has been long ago accomplished in every other Province in India, not having yet been carried out in the North-Western Provinces.

"63. We come now to the important and wealthy maritime Provinces of Bengal, Madras and Bombay, towards which the commercial wealth and the industrial progress of India tend to accumulate. To them we naturally look for obtaining the means for that redistribution of resources which, to again quote Sir E. Baring's Financial Statement of 1882, is one of the objects of the quinquennial revisions. 'It is indeed obvious,' he said, 'that in view of the manifold demands on the Imperial treasury, and the necessity for affording relief to provinces whose means are straitened, the Government of India cannot forego all its claims on the increments of revenue which arise from the growing wealth and prosperity of the country.' The mention of the balances of the Provincial Account in these three great provinces, from 31st March 1892 onwards, will show that they may reasonably expect, with a slightly smaller assignment of revenue than at present, to continue their past career of financial prosperity. The Balances in Bengal were, in lakhs of rupees, 23½, 22½, 26, 43, 58; in Madras 42, 26, 29, 38½, 43; in Bombay 41, 38, 40, 30, 40; and since in each case the Local Government was at liberty to estimate for the expenditure of all excess over 20 lakhs, it may be taken that their present scale of expenditure is not the result of any specially enforced economy.

"64. We have carefully examined both the revenue and the expenditure of each of these Provinces, and we propose to allow in the present assignment for

the actually existing scale of expenditure. The following figures compare the rate of growth of revenue with that of growth of expenditure :—

	Increase of Revenue from 1892 to 1897.	Increase of Expenditure now allowed.
Bengal	9·6 per cent	10·9 per cent
Madras	14·9 per cent	8·9 per cent
Bombay	10·0 per cent	5·6 per cent

"In stating the increase of Revenue for Bengal, the Railway Revenue, alluded to below, is left out of account; and the figures for Madras and Bombay are based on the estimates made by the Government of India before the diminution caused by famine and plague.

"65. To a small extent in Madras, namely, in respect of its Land Revenue, the assignment of revenue is provisional and will be settled next cold weather. In the case of Bombay, we have had to postpone the final settlement also of Excise, Stamps, and Forests. But even with these heads remaining open for final determination next year, the settlement is sufficiently complete to be the basis of the exercise by the Local Governments of Provincial financial powers.

"66. As regards the effect on the Provincial accounts as compared with that of a continuation of the present assignments, the facts are—

(1) In Bengal we resume a special grant which fluctuated with the earnings of the Eastern Bengal Railway (which is not under Provincial Administration), and we give Rx. 269,400 in lieu of it. The Railway grant was given in 1892 as the equivalent of Rx. 320,000, though, if renewed now on the same terms, it would be worth to the Lieutenant-Governor very much more.

(2) In Madras the assignment is less than that of the 1892 settlement by Rx. 98,200 or Rx. 138,200, according as the Local Government's estimate of Land Revenue or that of the Government of India is ultimately adopted.

(3) In Bombay it is quite impossible to say what the difference is. If the Revenue in the future is to be as seriously reduced as the Government of Bombay estimates, the new settlement is practically a continuation of the old one. But we hope, when present troubles are over, to find the standard of Revenue much higher than the Government of Bombay puts it.

"67. It is necessary to add a few words as to the manner in which the Provincial accounts are affected by the famine expenditure. The established policy in such cases is that Local Funds must first be called upon to bear all the expenditure they reasonably can bear, and to 'direct their whole resources, subject only to the maintenance of absolutely necessary works in non-affected tracts, to afford relief;' thereafter the Local Governments must meet the demands upon them out of their Provincial balances. At the point where these are reduced below the standard required as working balances for the Provincial financial administrations, the Imperial Government has to step in, and bear the rest of the burden which, in the case of a great famine, is necessarily by far the largest share of it.

"68. In the Central and North-Western Provinces the Provincial balances, as already explained, are more than exhausted by reason of failure of revenue. In these cases not only will Imperial have to bear all the charges of famine, but it will have to make up, in addition, the deficit in the Provincial balance.

"69. Bombay is nearly as bad—its Provincial account has been hard hit by loss of revenue. It can bear, in Provincial and in Local account, only a few lakhs out of its famine expenditure, and all the rest has to be borne by Imperial.

" 70. Madras is fortunately only slightly affected by famine, and its revenues have suffered very little. Between its Provincial and its Local balances it will be able to bear the whole, or nearly the whole, of its famine expenditure.

" 71. In Upper Burma the famine expenditure, which is only 6 or 7 lakhs in each year, will be charged to Imperial this year and to Provincial next.

" 72. In Bengal only a small area is affected, and the general condition of the Province, as reflected in its Revenue Account, is one of prosperity. Its high balance which, if it had no famine expenditure to bear, would, on 31st March 1897, stand at Rx. 595,700, will be largely dispersed during this and next year by heavy famine expenditure. This sounds a little harder upon Bengal than it really is, for, as a matter of fact, this high balance is the produce, not of any Provincial revenues in the ordinary sense, but of the Imperial grant out of Railway Revenues, not under Bengal administration, which three successive good jute seasons have so enhanced as to give the province a profit, in the three last years, of Rx. 353,500. But I am afraid that this consideration will afford little consolation to His Honour the Lieutenant-Governor for the financial misfortune which has overtaken both his finance and mine.

" 73. As the Estimates stand, after all the charges for famine are thus distributed, the Provincial balances are shewn upon 31st March 1898 as follows :—

	Rx.		Rx.
Central Provinces . .	*Nil.*	North-Western Provinces	*Nil.*
Burma . . .	140,900	Punjab . . .	36,100
Assam	85,800	Madras . . .	100,000
Bengal . . .	100,000	Bombay . . .	49,500

These will require some adjustment to the necessities of the several provinces, when we come to the end of the year; for the provinces cannot be left without a safe working balance at the very least. What this adjustment will be it is unnecessary now to discuss, for, as already explained, the estimates of famine outlay, though the best we can make, are very far from trustworthy, and the actual expenditure is determined by circumstances quite outside any control of ours. We therefore must wait until we can approximately close the account of the famine, and of the immediate disasters to Revenue which it brings in its train.

" Railway Construction.

" 74. In the last Financial Statement I mentioned that the question of Railway Extension was under the general consideration of the Government. A programme involving considerable outlay was explained to the Council by His Excellency the Viceroy on the Budget discussion on March 26th; and the question had been carefully considered in correspondence with the Secretary of State, how to raise the necessary money for the outlay, as the amount required went beyond the capacity of the Indian Money Market.

" 75. At the beginning of the year the Secretary of State gave formal approval to a programme of Railway Construction, either direct by Government or by Companies acting under guarantee of the Government, which covered about Rx. 28,000,000 of Railway expenditure to be spread over three years, of which 1896-97 was the first. For this 28 crores of expenditure we were to raise in India as much money as we thought we could conveniently borrow, and the rest was to be raised in England, either directly by the Secretary of State or by Companies acting under agreements with him. But the amount of 28 crores thus arranged for does not include the transactions of certain Companies whose relations with Government do not involve a direct guarantee by the latter, and which work under special terms (like the Bengal and North-Western Railway) or under what are

known as Branch Line terms. Nor does it include certain small transactions on Provincial account which are charged to Revenue.

" 76. The operations thus fall into three categories, namely,—

I.—State Railway Construction, for which money is found by Government aided by capital or debentures raised by two Companies,—the East Indian Railway Company and the Assam-Bengal Railway Company.

II.—Construction by Companies, under contract with Government, out of funds raised by the Companies, but supplemented in two cases by funds advanced at interest by the Government.

III.—Construction by Companies out of their own funds and outside the Government Accounts; and also construction by Branch Line Companies.

" There is a fourth category, *viz.*, the old Guaranteed Companies; and though some negotiations are pending in respect of new capital construction by them, they are not further alluded to in these figures.

" 77. These three categories account respectively for the following expenditure :—

	Revised, 1896-97.	Budget, 1897-98.
	Rx.	Rx.
First Category	5,767,700	6,700,000
Second Category	2,990,600	3,430,000
Total on Government Account .	8,758,300	10,130,000
Third Category	2,470,200	3,283,800
TOTAL .	11,228,500	13,413,800

" These figures, it should be remembered, include expenditure in England as well as expenditure in India.

"(a) First Category.

" 78. The estimated expenditure of the two years, falling under the first category, is as follows :—

	Revised, 1896-97.	Budget, 1897-98.
Money available by—	Rx.	Rx.
Grant under 48.—State Railway Construction .	3,819,900	5,838,600
East Indian Railway Company's Debentures .	1,437,000	662,100
Assam-Bengal Company's Capital and Debentures	510,800	199,300
TOTAL .	5,767,700	6,700,000

" The East Indian and Assam-Bengal are State Railways in the hands of Companies who have power to raise debentures, and in the case of the Assam-Bengal Company share capital also, in sterling, for construction purposes. The capital and debentures raised by these Companies are of course appropriated to their particular lines; but to the extent to which the raising of the money is in advance of its expenditure, the capital so raised diminishes for the time the total amount of construction for which money has to be charged direct on the Government Account of Capital Construction.

"79. The above money has been appropriated to the following construction, in which I have omitted separate specification of the smaller items :—

	Rx.	Rx.
State Agency—Open Lines—		
North-Western	435,000	37,700
Eastern Bengal	448,900	322,500
Other Lines	76,000	73,200
State Agency—Construction—		
Burma	166,000	...
East Coast	292,800	65,000
Godaveri Bridge	...	185,000
Rae Bareli-Benares	257,100	432,500
Mari-Attock	373,700	300,000
Mushkaf-Bolan	210,200	...
Kotri-Rohri	420,100	211,000
Bezwada-Madras	841,800	800,000
Southern Punjab	...	222,300
Other Lines	92,500	220,100
Companies' Agency—Open Lines—		
East Indian	680,000	1,200,000
Tirhoot	24,100	110,000
Other Lines	59,400	135,500
Companies' Agency—Construction—		
Assam-Bengal	1,170,600	1,330,000
Tirhoot Extensions	220,000	600,000
Other Lines	—500	...
Unappropriated	...	455,200
TOTAL	5,767,700	6,700,000

"80. The following is a statement of the principal items of expenditure included in this list :—

Eastern Bengal.—1896-97; Doubling of the line north of Ranaghat. 1897-98; Additional rolling-stock.

Burma.—This line was transferred to a Company, that is, to the second category, from September 1, 1896, and the further expenditure after that date is shewn there.

East Coast.—Is open for traffic from Bezwada to Cuttack, except the Godaveri Bridge.

Godaveri Bridge.—A commencement is being made of this work, which is to cost about 55 lakhs and will take two years to construct.

Rae Bareli-Benares.—The expenditure shewn will complete the line and open it for traffic.

Mari-Attock.—Will be approaching completion at end of 1897-98.

Mushkaf-Bolan.—Finished, including double line on the 1 in 25 gradients.

Kotri-Rohri.—1896-97; Open for traffic, excluding the Indus Bridge at Kotri. 1897-98; The Bridge will be completed.

Bezwada-Madras.—Will be approaching completion at the end of 1897-98.

Southern Punjab.—The expenditure is for the provision of rolling-stock, which falls upon the Government.

East Indian.—The expenditure is upon the Mogul-Sarai to Gya Branch, and for additional rolling-stock.

Assam-Bengal.—Open from Chittagong to Badarpore, and for 75 miles from Gauhati. The expenditure is chiefly on the hill section and on the northern section.

" (b) Second Category.

" 81. The expenditure by Companies under contract with Government, other than the two above specified, are—

	Revised, 1896-97.	Budget, 1897-98.
Companies' expenditure on the Government Accounts—	Rx.	Rx.
Burma	535,400	771,000
Bengal-Nagpur	715,200	1,190,400
Ditto (a)	842,500	938,000
Indian Midland	438,500	21,600
Ditto (a)	239,900	236,500
Bengal Central, Lucknow-Bareilly, Mysore, Southern Mahratta	219,100	272,500
TOTAL	2,990,600	3,430,000

(a) These are advances by the Government; the present arrangement in respect of the extensions of these two Railways being that the funds for expenditure in India are advanced by the Government.

" 82. The following is a statement of the principal items :—

Burma.—The Mandalay-Kunlôn extension, of which 80 miles will be nearly ready at end of 1897-98 : also additional rolling-stock.

Bengal-Nagpur.—Construction is proceeding on the three branches, Sini to Midnapur, Midnapur to Cuttack, and Midnapur to Howrah. The bridging is very heavy.

Indian Midland.—The Sagar-Katni branch, to be opened by end of 1897-98.

" (c) Third Category.

" 83. The expenditure under the third category is as follows :—

Companies' expenditure outside the Government Accounts and Branch Line Companies—	Revised, 1896-97.	Budget, 1897-98.
	Rx.	Rx.
Bengal and North-Western	612,700	806,000
South Behar	110,000	326,500
Southern Punjab	1,295,200	724,600
Tapti Valley	94,000	850,000
Smaller Branch Lines	358,300	576,700
TOTAL	2,470,200	3,283,800

" 84. The following are the principal items of expenditure :—

Bengal and North-Western.—The Ganges-Gogra Doab branch lines, and other minor extensions, of which 250 miles will be opened by end of 1897-98. The Gogra Bridge at Bahramghât, also to be opened by end of 1897-98. The Gogra Bridge at Tartipur only commenced.

South Behar.—Approaching completion by end of 1897-98.

Southern Punjab.—Expected to be opened about October or November 1897.

Tapti Valley.—Commenced.

" Remittance and Debt.

" 85. The following account shews in a shortened form the requirements of the Secretary of State ; the figures are drawn up so as to shew separately the transactions on account of Government, and the transactions arising out of the operations of Railway Companies :—

	Revised, 1896-97.	Budget, 1897-98.
Requirements on Government Account—	£	£
Excess of expenditure on Revenue Account	15,561,200	15,915,500
Expenditure not charged to Revenue	1,095,500	1,083,100
Net payments on Remittance Accounts, etc.	44,100	226,600
Total Requirements	16,700,800	17,225,200
Transactions of Railway Companies—		
Net receipts on account of Capital	3,877,200	2,455,500
Payments for Stores, etc.	2,136,700	3,273,700
Net Receipts	1,740,500	...
Net Outgoings	...	818,200
Net Funds required	14,960,300	18,043,400

" 86. The following figures shew the manner in which the above requirements have been or are to be financed :—

	Revised, 1896-97.	Budget, 1897-98.
	£	£
By Council Bills	15,300,000	13,000,000
By addition to Permanent Debt	81,200	3,500,000
Temporary Debt—		
Reduction	—1,000,000	...
Addition	...	1,000,000
By reduction of Cash Balance	579,100	543,400
	14,960,300	18,043,400

" 87. It will be seen that Railway Companies took advantage of cheap money to raise a large amount of capital during 1896-97, and the amount provided for in the Budget was enhanced by a new arrangement made in the course of the year for the transfer of the Burma Railways to a Company : these receipts on Capital Account enabled the Secretary of State not only to meet with ease the reduction imposed on his drawings and alluded to in paragraph 33 above, but also to pay off a million of temporary debt without renewing it.

" The transaction in permanent debt in 1896-97 was the raising of a new loan, India 2½ per cent stock £2,400,000, which was used to pay off debentures nearly equal in amount.

" 88. For next year the requirements of the Secretary of State are considerably enhanced, as he has now to meet heavy charges of the Railway Companies

against the capital accumulated in 1896-97. On the other hand, our means of meeting his drawings in India are greatly limited, both by reason of the adverse circumstances of the year in respect of famine expenditure and by reason of the heavy Railway programme of expenditure. This last, as already fully explained, includes not only an unusually large amount of Railway construction on Government account, but also heavy outlay of Railway Companies, partly against these same receipts of Capital in last year's account.

"89. We intend to supplement our resources in India by borrowing four crores of rupees; but as will be seen from the Ways and Means Account in India in Part II of this Statement, we estimate that we will not be able, even with this, to meet more than £13,000,000 of drawings during the year.

"90. The Secretary of State is therefore obliged to have recourse to borrowing, and his present intention is to raise £3,500,000 of permanent debt, besides restoring the £1,000,000 by which in the current year he has diminished the temporary debt.

"91. These announcements of the amounts of Council Bill drawings and of debt to be raised are made with the usual reservation of entire liberty to the Secretary of State to vary the amounts as he may find occasion.

"92. Before passing from this subject I note that the year 1896-97 is remarkable as being the first in which the Government of India have secured for themselves the full benefit of the general reduction in the rate of interest. For the first time India sterling stock has been raised in England at 2½ per cent, and Indian rupee debt has been raised at 3 per cent, a premium having been obtained in each case. Moreover, we have also, in the contract for the transfer of the Burma Railways to a Company, been able for the first time to make the arrangements on the basis of a 2½ per cent guarantee.

"Conclusion.

"93. I concluded my statement last year with expressing the view that our financial prospects were 'now very much more hopeful;' although I 'refrained from any prophecies as to the future.' Our prospects are for the present marred by the occurrence of widespread famine, and of pestilence which is as yet confined within a narrow area. I can only now express the hope that a year hence these disasters will have passed away; and that as the deficits I am now obliged to declare are certainly much smaller than the losses due to famine and scarcity, we shall, when relieved from these misfortunes, resume that financial progress which they have interrupted."

LOCAL AUTHORITIES (EMERGENCY) LOANS BILL.

The Hon'ble SIR JAMES WESTLAND presented the Report of the Select Committee on the Bill to enable local authorities to borrow money for temporary emergencies. He said:—"Hon'ble Members will see that this Bill has returned to the Council with an additional clause added to it. This clause makes quite clear the limits within which the Government from the first desired that the Bill should work. It is believed that the insertion of this clause will make the Bill acceptable to Hon'ble Members of Council."

BHOPAL COINAGE BILL.

The Hon'ble SIR JAMES WESTLAND moved that the Bill to facilitate the introduction as legal tender in Bhopal of current silver coin of the Government of India be taken into consideration.

The motion was put and agreed to.

The Hon'ble SIR JAMES WESTLAND moved that the Bill be passed.

The motion was put and agreed to.

INDIAN STAMP ACT, 1879, AMENDMENT BILL.

The Hon'ble SIR JAMES WESTLAND presented the Report of the Select Committee on the Bill to amend the Indian Stamp Act, 1879.

The Council adjourned to Friday, the 26th March, 1897.

J. M. MACPHERSON,
Secretary to the Government of India,
Legislative Department.

CALCUTTA;
The 19th March, 1897.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 27, 1897.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 26th March, 1897:—

No. 8 OF 1897.

A Bill to amend Act XX of 1863 (an Act to enable the Government to divest itself of the management of Religious Endowments).

WHEREAS it is expedient to amend Act XX of 1863, relating to the administration of Religious and Charitable Institutions and Endowments of a public character in British India; It is hereby enacted as follows:—

Short title, extent, application and commencement.

1. (1) This Act may be called the Religious Endowments Amendment Act, 1898.

(2) It extends to the whole of British India and applies to all non-Christian Religions and Charitable Institutions and Endowments of a public character the annual income of which does not fall below two hundred and fifty rupees; and

(3) It shall come into force on the first day of January, 1898.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) "Religious and Charitable Institutions" include all temples, mosques, pagodas, shrines and charitable institutions by whatever local designation known, and all property endowed or purchased, and all offerings of pilgrims connected therewith, whether applied to religious or charitable or other purposes, which are not the personal property of, and offerings to, any individual:

(2) "trustee" includes all persons, by whatever local designation such persons may be known, who have charge or management of any institution, or the property of any institution, in trust: and

(3) "Civil Court" means the Court of the District Judge in the district in which the institution is situated.

Formation of electorates.

3. (A) In every District where a Committee such as is contemplated by Act XX of 1863 has been constituted, such Committee shall, within a month of the passing of this Act, prepare a register, and publish in all public offices and institutions a list of the leading persons of each religion or sect which has any institution in the district, including the principal landholders, pandits, moulvies and priests, and all such men of respectability and position as in the opinion of the Committee ought to be included in this list. (B) Provided that, where no such committee has been constituted, the Civil Court of every District shall, within a month of the passing of this Act, nominate three persons of each religion or sect to form a Committee to prepare and publish the aforesaid list.

The persons of each religion or sect included in this list shall be "the district electorate" of that religion or sect in that District for the purposes of this Act. But the said Committee

*

shall include or eliminate the name of any person who, in the opinion of two-thirds of the persons in the lists so prepared, may be recommended or objected to.

Formation of District Committee.

4. The said Committee shall call upon each electorate to meet at a time and place to be fixed by it, and duly notified in all public offices and institutions, and elect by a majority of votes, not less than three, and not more than five, members to form "the District Committee" for the control of the endowments of that religion or sect in that District.

Formation of Central Committee.

5 Each District Committee of any Province within a month of its election shall elect a voting Delegate. Such voting Delegates shall meet at a time and place jointly agreed upon and shall elect by a majority of votes not more than five members, and the members so elected shall form "the Central Committee" of that religion or sect with head quarters at any place that the said Committee by a majority of votes may elect for the purpose.

Default of electorate.

6. In case the district electorate or the District Committee fail to make the elections required by sections 4 and 5, the Civil Court of each defaulting district and the High Court of the Province shall nominate the members of the District and Central Committees respectively.

Tenure of office of members of Committees.

7. The District Committee and the Central Committee shall hold office for three years, but will continue in office until relieved by their respective successors, and their members will be eligible for re-election The said Committees shall elect their own chairman and decide all matters by a majority of votes, each member having one vote and the chairman having a casting vote.

Powers of Central Committee

8 As soon as the first Central Committee shall have been formed, the powers hereby conferred on the Committees referred to in clauses A and B of section 3 shall thenceforward vest in such Committee and its successors

Removal of members of Committees

9 Any member of the District or Central Committee, who shall be found guilty of misconduct or any conduct which make him unfit for his place, shall be liable to be removed by the unanimous vote of the remaining members

Provision for vacancies on Committees.

10 Any vacancy caused by death, resignation or removal of any member shall be filled up according to the provisions of the aforesaid sections 4 and 5 The member or members so elected shall hold office only for the unexpired portion of the Committee's tenure of office The District and Central Committee, on the expiration of the tenure of their office, shall also be elected in the same manner.

Revision of lists of electorates.

11 Each Central Committee shall, in the first quarter of the last year of its tenure of office, either confirm or reverse the lists of District electorate, and shall in the last quarter of the same year cause the District Committees and District electorates to make their respective elections under sections 4 and 5: Provided that, in case such District Committees or District electorates fail to act, the High Court of the Province and the Civil Court of the District shall respectively exercise powers conferred under this section.

Powers of District Committee.

12. The District Committee of each religion or sect shall have absolute control, not inconsistent with their maintenance, over the institutions belonging to that religion or sect, including the appointment of the trustees, according to the custom prevailing in each institution, as vacancies shall occur after the passing of this Act, but shall not have the power of dismissal of trustees for misconduct, disobedience of orders issued by the District or Central Committee or dereliction of duty assigned to them except as hereinafter provided.

Duties of District Committee

13 The District Committee shall keep a register of the institutions in its charge, with properties appertaining to them, and the trustee shall submit, within a time to be fixed by the District Committee, a list of all such properties. The trustees shall prepare a budget of receipts and disbursements including their rateable share of costs of necessary establishment of the District and Central Committees in March every year for each shrine, and shall likewise submit monthly or quarterly accounts. All these shall be kept and submitted in the forms prescribed by the Central Committee in consultation with the District Committee.

Revision of budget

14. The District Committee may, by a majority of votes, revise the budget as they see fit, subject to confirmation or revision by the Central Committee.

Custody of property

15 The property and the proceeds of every institution shall remain in such custody as at the commencement of this Act, subject to such provisions as the District Committee shall, with the sanction of the Central Committee, prescribe for their safety.

Appeal to Central Committee

16. The orders of the District Committee shall be appealable to the Central Committee, whose decision shall be final.

Power of Central Committee to make inquiry.

17. In addition to the powers conferred by section 13 of Act XX of 1863, the Central Committees of each religion or sect shall have power to call for explanation from the trustees subject to their control and to hold enquiries into the management and the conduct of such trustees. The Civil Court within whose jurisdiction such enquiries are held shall, on the application of the Chairmen of such Central Committees, issue the necessary processes for production of documents and the appearance of witnesses at such enquiries.

The District and Central Committee shall have power to take evidence on oath in any inquiry before them, and their members, individually and collectively, as well as the trustees, of any institution or property aforesaid shall be public servants within the meaning of the Indian Penal Code.

Rules and bye-laws.

18. The Central Committee of each religion or sect in consultation with the District Committee of that religion or sect shall have power to frame necessary bye-laws and rules for the election of the members of the said Central and District Committees, and for the proper management of the institutions and properties within their respective jurisdiction, and for the due discharge of their duties by the aforesaid trustees. These bye-laws and rules and the annual report of the administration of the institutions and properties in their respective jurisdiction shall be published in each provincial Gazette not later than the middle of June of every year.

Expenses of Committees.

19. The District Committee shall be entitled to maintain an office and an establishment ordinarily costing not more than fifty rupees per mensem, and the Central Committee not more than one hundred rupees per mensem, exclusive of other incidental charges, such as the cost of auditing of accounts, or the travelling expenses of any member deputed to inspect any institution, or make local enquiry whenever necessary. These items of expenditure shall, as far as practicable, be rateably apportioned among the several shrines of the districts or recovered from the particular shrine to which they relate, and shall be included in the budgets and the accounts of the shrines or shrine in question, respectively.

Amendment of section 18, Act XX, 1863.

20. In section 18 of Act XX of 1863, after the words "no suit" and before the words "shall be entertained" the following words shall be inserted, *viz.*, "except when such suit is brought by any Central Committee of any religion or sect constituted under this Act."

STATEMENT OF OBJECTS AND REASONS.

1. The object of the Bill is to remove certain defects in the management of Religious and Charitable Endowments under the law as it stands at present.

2. The Bill proposes to leave the existing trustees where they are. It allows their successors to come in, in accordance with the usage in vogue in each institution in that behalf. It leaves untouched all the trust property and income in the very hands which now hold them. It leaves them to carry on the customary expenses as hitherto, but only subject to budgeting previously and subject also to providing for possible contingencies which might arise for revision of such budget—a revision which no Committee would be found to make repeatedly or largely in the face of long-standing usage.

3. As regards the cost of the controlling agency, advantage is taken of the widespread ambition and readiness to render *unpaid* service in public interests, and each endowment is laid under a contribution, which is the veriest minimum that can be imagined as needed for maintaining a fairly efficient subordinate official staff.

4. As to the *constitution* of the controlling machinery, the Bill provides for two sets of Committees for each religion or sect. It makes the District Committees exercise *direct* supervision over the trustees, and the higher or Central Committees as they are called, to exercise *general* supervision and act as an appellate tribunal to correct mistakes and remedy the effects of likes and dislikes on the part of the District Committees.

5. The Committees are formed on the basis of election by the better class of worshippers of each religion or sect. An electorate formed by such classes should, it is thought, suffice for all practical purposes.

6. The members of the Committees would hold office *for a term of years* and *not for life* as now.

7. The Bill proposes to abolish the distinction which the present law makes between the endowments which had been under the direct control of the Government at one time and those that had not been so, malversation of the one class being as culpable as of the other.

8. It is proposed to enlarge the powers of the Central Committees relative to holding enquiries into the conduct of trustees, and dispense with the necessity on their part to obtain prior sanction to sue which the present law enjoins; while the trustees will continue to enjoy the present safety against harassment by any action of Committees by being liable to dismissal only by means of the decree of a Civil Court.

P. ANANDA CHARLU.

The 22nd March, 1897.

J. M. MACPHERSON,
Secretary to the Government of India.

The Hon'ble PANDIT BISHAMBAR NATH said :—"The Bill to enable local authorities to borrow money for temporary emergencies. I am afraid it is rather late. I have only to offer a few remarks. The addition of a sub-clause to section 2, as has now been proposed by the Select Committee, does not afford substantial relief. If the permission to be given to local authorities to borrow money for temporary emergencies means or implies imposition of a fresh tax or taxes, sooner or later, by empowering or authorizing such authorities in that behalf, I crave leave to demur to the measure.

"The present situation is a critical one, as it has not inaptly been described by a contributor to a well-known daily local paper. His words are to the following effect :—'Famine on right; starvation on left; plague in front; and death on back.' In connection with the other minor troubles to which the exigencies of the time have subjected the people rather sorely. I believe it would not be out of place altogether if I were permitted to say here, simply for the information of this Council, that the military vigorous operations, conducted in the city of Poona and Bombay, for cleansing and searching purposes, innocent in themselves, indeed, are supposed to cause annoyance and irritation; while a rule framed regarding the burial of the dead bodies of bubonic patients, with chloride of lime, is reported to have been condemned with indignation by almost all the influential representatives of the Muhammadan community at Lucknow. If the rule were enforced, such treatment of the dead would become intolerable. Moreover, such insignificant incidents, however well-intentioned they may be, are, I am sorry to find, apt to be misconstrued by the people of this country when they are panic-stricken.

"Leaving this little digression aside, I beg to resume that the imposition of any fresh tax, emergent as it may be, would, to say the least, be regarded as out-heroding Herod. As the people have enough of imperial and local imposts to pay, it is not expedient to devise further means for adding to their unbearable burdens, at least until they are our of danger.

"The Hon'ble Sir James Westland has cited chapter and verse from certain enactments relating to the Municipalities and District Boards in Bombay, Punjab, Central Provinces, Burma, Bengal and the North-Western Provinces and Oudh, with the object of showing that the present measure imposes no obligation upon the local bodies, but that it simply enables them to borrow money, if they desire, on the security of their funds, for meeting their obligation. I am not prepared to dispute the soundness of the argument of the Hon'ble Member. I have also full sympathy for the present distress of the weavers of Sholapore and the lace-workers in Delhi. What I mean to object to is that, if in the event of their additional borrowings, the local bodies find the funds at their disposal insufficient for repayment of the loans they might be obliged to raise, a fresh tax shall have to be imposed, the proceeds of which would in all probability be set apart for satisfaction of the debt, without allowing to spend such proceeds on general purposes. Where a tax is once imposed, no subsequent appeal proves successful in getting rid of it, even after expiry of the probable period for which it is levied.

"As the North-Western Provinces and Oudh Municipalities Act (Act No. XV of 1883) does not provide for the establishment and maintenance of relief works in time of famine, those municipalities must, I think, come within the purview of the sub-clause that has now been added to section 2 by the Select Committee.

"It is true that local bodies will not be extravagant in expenditure upon emergencies, and that their borrowing powers would be exercisable subject to the previous sanction of the Government of India or that of the Local Government, but if they borrow money for famine purposes and then have no means available for its repayment, how are they to meet the liability they might incur except by imposing taxation? They cannot stop their ordinary or starve their necessary works?

The Hon'ble SIR JAMES WESTLAND said :—"I do not think it necessary to make any further remark on this subject unless that I think the section introduced by the Select Committee prevents, so far as the province represented

by the Hon'ble Member is concerned, the operation of the Act in the direction to which he objects. It is quite true that in Bombay the Municipal authorities have powers to do what in the North-Western Provinces they have no power to do. We are not conferring these powers upon them, and we are not saddling them with any expenditure they are not bound to make. Any result of that sort which may arise, will arise not by reason of the Act, which I shall presently ask the Council to pass, but by reason of the Act which at present stands on the Statute Book in regard to Municipalities in Bombay."

The motion was put and agreed to.

The Hon'ble SIR JAMES WESTLAND moved that the Bill, as amended, be passed.

The motion was put and agreed to.

INDIAN STAMP ACT, 1879, AMENDMENT BILL.

The Hon'ble SIR JAMES WESTLAND moved that the Report of the Select Committee on the Bill to amend the Indian Stamp Act, 1879, be taken into consideration. He said:—"It will be observed that I have an amendment to propose presently. The amendment is purely a formal one It arises in this way. As the Bill was drafted it made a reference to the General Stamp Act of 1879, but the provisions of the Bill are that certain sections be incorporated in and become part of the Act of 1879. The consequence is that the Act of 1879 is to be quoted not as the Act of 1879 but as 'this Act'. Hon'ble Members will observe that the amendment is little more than a grammatical one and I shall move it in due course. There is also another remark which I desire to make with reference to the operation of the Bill. The Secretary of the British Indian Association, writing on behalf of the Association, says that he entirely approves of the objects of the Bill, but he points out one curious bye effect It is this In the second schedule to the Act it is provided that certain leases, namely, agricultural leases, shall be altogether exempt from taxation. The Act itself, in the part of it which we amend provides that transfers of leases shall be liable to the same duty as leases. That provision we now cancel by making transfers of leases liable to a specific duty, but that specific duty unfortunately covers all transfers of leases. The consequence is that it covers transfers of leases which are free under the Act as it at present stands, the transfers, namely, of those agricultural leases This is an effect which was not in the least degree intended. It is a simple matter and one in respect to which it is not necessary to move a formal amendment. At the same time the Government will take the opportunity of using the powers of exemption which it possesses under the Act of 1879 and will to-morrow issue a notification declaring the exemption of this particular class of transfer of lease from any duty to which it may be liable under the Act. By this means the object which is sought for by the British Indian Association will be gained."

The motion was put and agreed to.

The Hon'ble SIR JAMES WESTLAND also moved that in the proviso to section 7B, proposed to be added to the Indian Stamp Act, 1879, by section 1 of the Bill, as amended by the Select Committee, for the words and figures "under the Indian Stamp Act, 1879, prior to its amendment by this Act," the words and figures "prior to the twenty-sixth day of March, 1897," be substituted; and for the words "that Act" the words "this Act" be substituted.

The motion was put and agreed to.

The Hon'ble SIR JAMES WESTLAND also moved that the Bill, as amended, be passed.

The motion was put and agreed to.

REORGANIZATION OF THE SUPERIOR SERVICE OF THE EDUCATION DEPARTMENT.

GENERAL DEPARTMENT—EDUCATION.

Calcutta, the 26th March 1897.

RESOLUTION—No. 1244.

READ—

(1) Resolution No. $\frac{4\text{-Education}}{201-215}$, dated the 23rd July 1896, from the Government of India in the Home Department.

(2) Letter No. 959T., dated the 27th October 1896, from the Offg. Director of Public Instruction.

(3) Letter No. 987T., dated the 30th October 1896, from the Offg. Director of Public Instruction.

(4) Sir Alfred Croft's note, dated 15th February 1897.

1. Sir Alexander Mackenzie regrets the delay which has taken place in settling this difficult question. This delay was due to the serious illness of Sir Alfred Croft whose mature advice regarding the many problems involved was much to be desired.

2. The provisions of the scheme, as sanctioned by the Right Hon'ble the Secretary of State, are the following :—

The Department of Education is to be divided broadly into (A) the Superior Service and (B) the Subordinate Service. The former will consist of two branches, one including all posts to be filled by persons appointed in England, which will be called "The Indian Educational Service," and the other, including all posts to be filled by recruitment in India, which will be known as "The Provincial Educational Service."

The Indian Educational Service is to consist of 27 officers, including the Director of Public Instruction, Assam, the Inspector of European Schools, and the Superintendent of the School of Art.

The appointments to be included in this service are—

5 Inspectors of Schools (including the Director of Public Instruction, Assam, and the Inspector of European Schools).

5 Principals of Colleges, viz., those of—
- The Presidency College.
- The Sibpur Civil Engineering College.
- The Patna College.
- The Dacca College.
- The Calcutta Madrasah.

13 Professors, viz.—
- 8 in the Presidency College.
- 2 in the Sibpur Civil Engineering College,
- 2 in the Patna College,
- 1 in the Dacca College.

1 Superintendent of the School of Art.
3 officers to fill vacancies.

Total ... 27 officers.

The Provincial Educational Service is to consist of 104 officers, as follows :—

5 Inspectors of Schools.
10 Assistant Inspectors
7 Principals and
51 Professors of Colleges.
24 Head-masters of Collegiate and Training Schools.
7 Others, including the (1) Assistant Superintendent and the (2) Head-master of the School of Art, (3) the Personal Assistant to the Director of Public Instruction, and (4) supernumerary appointments (Professorships) to be filled by Indian gentlemen with degrees from the Universities of England, Scotland and Ireland, or by Premchand Roychand students.

Total ... 104

That is, the Superior Service is ultimately to consist of—

			Officers.
Indian Educational Service	...	...	27
Provincial ditto	...	...	104
	Total	...	131

The inclusion in the Provincial Service, on personal grounds, of nine other officers has received the sanction of the Secretary of State, and the number in that service was in this way to be brought up temporarily to 113. Of these nine officers, two have been absorbed by appointment to posts which bring them *by right* into the Provincial Service, and one has retired. The Provincial Service should, therefore, apparently consist now of 110 officers; but as the Indian Service numbers now three men more than the sanctioned number, the number in the Provincial Service must be temporarily reduced to 107: thus the Superior Service will at present consist of—

				Officers.
Indian Service	...	...	...	30
Provincial „	...	...	...	107
		Total	...	137

By the 1st of May next, *i.e.*, after the retirements of Messrs. Ewbank and Stack, the service will consist of—

				Officers.
Indian Service	...	...	...	28
Provincial „	...	...	...	109
		Total	...	137

The Director of Public Instruction will be instructed, when this can be done without impairing the efficiency of the department, to reduce the Superior Service to the proper number of 131 officers by the appointment of officers who are now placed in the service on personal grounds, to posts which properly belong to the Provincial Service.

3. It may be noted, in passing, that of the six Professors sanctioned for the Civil Engineering College, one is referred to in statement G attached to Sir Alfred Croft's No. 1414T., dated 28th June 1895, as "lately indented for from England." The Secretary of State has supplied for the post Mr. Tate, whom he appointed under covenant for five years on Rs. 500 a month, and has directed that this officer is to be reckoned as an officer of the Indian Service after his period of probation. For the present Mr. Tate is given a place in the Provincial Service in square brackets to show that, though not regularly belonging to the service, he nevertheless fills up one of the 104 posts included in the cadre of that service. On the termination of Mr. Tate's period of probationary service the Superior Service will consist of—

				Officers.
Indian Service	.	...	...	28
Provincial „	...	...	..	103
		Total	...	131

This follows from the fact that the 27 officers originally provided for have all got posts assigned to them, and that Mr. Tate thus becomes an additional officer in the service.

INDIAN EDUCATIONAL SERVICE.

4. The names of the 30 officers who now form the "Indian Educational Service" (under which term is included here and in subsequent paragraphs of the Resolution the former graded Superior Service) are given below. To each

officer the choice of the old and the new service was given, in accordance with the orders of the Secretary of State, and the choice of each is recorded after his name:—

NAME OF OFFICER.	Service for which he has elected.
1	2
A. L. V. Ewbank ...	Old.
A. Pedler ...	Old.
F. J. Rowe ...	Old.
J. Willson ...	Old.
J. S. Slater ...	Old.
W. Booth ...	Old.
G. A. Stack ...	Old.
J. H. Gilliland ...	Old.
A. C. Edwards ...	Indian Educational Service.
J. Mann ...	Ditto ditto.
P. K. Ray ...	Old.
S. Robson ...	Indian Educational Service.
A. Macdonell ...	Old.
E. F. Mondy ...	Indian Educational Service
M. E. DuS. Prothero ...	Old.
H. M. Percival ...	Old
A. F. R. Hœrnle ...	Indian Educational Service.
S. C. Hill ...	Ditto ditto.
P. B. Mukerji ...	Old.
G. W. Kuchler ...	Indian Educational Service.
C. Little ...	Ditto ditto.
J. C. Bose ...	Old.
C. R. Wilson ...	Indian Educational Service.
N. L. Hallward ...	No choice.
H. R. James ...	Ditto.
W. B. Livingstone ...	Indian Educational Service.
B. Heaton ...	Question unnecessary.
C. W. Peake ...	Indian Educational Service (no choice given).
H. A. Bamford ...	Ditto.
E. B. Havell ...	Ditto.

5. At the time when a choice was given several factors of the scheme were unknown [notably (*a*) the number of staff allowances which will be allowed to the service, (*b*) the principle which will regulate promotions, and (*c*) the date from which effect will be given to the scheme], and Sir Alexander Mackenzie thinks that it is only proper that these officers should be given an opportunity of reconsidering their choice.

6. On the subject of staff allowances, the orders contained in the Government of India Resolution No. $^{4\text{-Education}}_{201-15}$, dated 23rd July 1896, are as follows:—

The plan suggested by the Secretary of State in 1892 of attaching personal allowances to the office of Principal and senior Inspector of Schools has been adopted. There will be two grades of allowances of Rs. 250—50—500 and Rs. 200—10—250 a month, respectively, so as to correspond to some extent with the higher rates of pay in the graded list, which will be supplanted by the new system. The allowances will be strictly *personal*, within the meaning of the Civil Service Regulations, *i.e.*, they will be held continuously by officers whether on duty or on leave (subject to the provisions of the leave rules in regard to allowances during leave), and will not be given to those who act for them during their absence. The following is the scale of allowances allotted to the several provinces:—

* * * * * * * *

Bengal.—(*a*) Two allowances of Rs. 250—50—500 a month, and (*b*) three allowances of Rs. 200—10—250 a month. The allowances will be open to the two senior Professors only at the Presidency College, Calcutta, and to Principals of Colleges and Inspectors of Schools generally, the rule being that they should be given to the senior, or most deserving, men, and should not be treated as staff allowances attached to certain offices.

7. In connection with these orders, Sir Alfred Croft has noted:—

An unfortunate mistake has crept into the Proposition Statement, showing the new sanctioned scale. In paragraph 5 of the Government of India's letter No. 210, dated the 18th August

1894, it is stated:—"The Lieutenant-Governor agrees with the Government of India that there should be two personal allowances on the higher scale of Rs. 200—50—500 . . . . The Government of India are of opinion that the number of allowances on the lower scale should be fixed at four (one of which would be held by the Director of Public Instruction in Assam)." In my letter to Government, No. 1414T., dated 28th June 1895, I referred (end of paragraph 2) to the number of officers in the "European Service" (now styled "Indian") as 27; but in the attached Proposition Statement A, showing the financial effect to Bengal, I excluded the salary of the Director of Public Instruction, Assam, and reduced the number of officers to 26, with two higher-scale allowances and three lower. To the "three lower" I appended a foot-note, "Excluding the Director of Public Instruction, Assam"; but this was unfortunately misprinted "Including." The Government letter forwarding these Proposition Statements to India (No. 2832, dated 14th August 1895) explains (paragraph 3) that there are to be 26 officers of the European Service, "exclusive of the Director of Public Instruction, Assam"; and it was not noticed that Proposition Statement A showed 26 officers, *including* the Director of Public Instruction, Assam. The mistake was not subsequently detected, and it is repeated in Appendix B, attached to the Home Department Resolution of the 23rd July 1896, in which, while 27 appointments are shown, "including the Director of Public Instruction, Assam," there are only five personal allowances, two in the higher and three in the lower scale. I hope I am right in assuming that the mistake has only to be pointed out to be corrected, and that the number of personal allowances for Bengal and Assam together will be increased from five to six, as stated in India's letter quoted above. I should also point out that while in that letter the personal allowance for the Director of Public Instruction, Assam, was restricted to the lower scale, no such restriction finds a place either in the Resolution of the 23rd July 1896 or in Appendix B attached thereto. I presume that the original order stands good, but a definite ruling on the point seems necessary.

8. The Lieutenant-Governor agrees with Sir Alfred Croft in thinking that five staff allowances only were sanctioned for Bengal owing to the mistake referred to. The matter will be brought to the notice of the Government of India, with a recommendation that the mistake may be rectified.

9. In regard to the principle by which the promotion of officers coming under the old or under the new system shall be governed, Dr. Martin, in his letter No. 987T., dated 30th October 1896, proposed the following rule:—

No officer, to whichsoever service he may belong, will have any claim to promotion, be it to Class I or Class II of the graded service, or to one of the staff allowances in the Indian Educational Service, till such time as he would have had a legitimate expectation of preferment, on the supposition that the Education Department officers who were graded on the 1st July 1896 had elected for the particular service to which he belongs.

This rule is criticised by Sir Alfred Croft in the following terms:—

The necessity of a rule upon the point arises from the fact that there are eight (what may be called) staff appointments under the old system, and only six under the new. The officers affected could not claim more than eight staff appointments, however distributed between the old and the new service, but they seem at first sight to be entitled to six at any rate. If all the officers had chosen the old system, or all the new, there would be no difficulty, and Dr. Martin's proposed rule is based on this supposition. But the result of it would be that, as the distribution stands, the number of officers enjoying staff allowances might easily be not only less than eight, but less than six. This will be evident from the following illustration. On the 1st April Messrs. Eabank and Stack and I shall have retired, and I assume that Dr. Martin will be appointed Director. The seven officers will then stand as follows in their order:—

Old system.	*New system.*
Poller	
Rowe	
Willson.	
Slater	
Booth.	
Gilliland.	
	Edwards.
	Mann.
Roy	
	Robson.
Macdonell	
	Murray.
Prothero	
	Hoernle

Messrs. Poller and Rowe will be promoted to Class I of the old service, and Messrs. Willson, Slater, Booth and Gilliland will remain in Class II. The other two appointments out of the six in Class II will be suspended. Messrs. Edwards and Mann cannot claim them, because they have elected the new service, in which there are only six staff appointments. Dr. Roy and Mr. Macdonell cannot claim them, the way being blocked (under the assumed rule) by

Messrs. Edwards and Mann. Next let us suppose, what will probably be the case, that Messrs. Podler and Willson go on leave from the 1st April. The two appointments in Class I will then be held by Messrs. Rowe and Slater. In Class II there will be Messrs. Booth and Gilliland and Dr. Roy, and no others will apparently be entitled to promotion. For the claim of Mr Edwards to promotion is only valid on the supposition that all the officers above him have chosen the new service, and that one of the six personal allowances is left vacant for him. But the six allowances in the new service are strictly personal, and no junior officer succeeds to one when his senior goes on leave. Mr. Edwards, therefore, would have no claim, nor similarly would Mr. Mann. The claim of Mr. Macdonell is barred by Mr. Robson, the eighth remaining officer in the list. Hence, only five staff appointments would be enjoyed. To take an extreme supposition, if all the first six officers on the list were on leave together, no officer in the new service would, under the proposed rule, be entitled to promotion, and the only promoted officers in the old service would be three,—Messrs. Roy, Macdonell and Prothero. No officer in the new service would, in fact, be entitled to promotion until one of the six senior men had retired.

These are the obvious objections to the proposed rule; briefly, that the number of staff appointments actually held at one time would often be less than the number sanctioned under either system. But having given the subject full consideration, I am inclined to think that Dr. Martin's proposal is sound. It is certainly, in my opinion, correct as regards permanent promotions. With regard to officiating promotions there is room for doubt, but even so, it may be defended. The rule is based on the principle that no officer can rightfully claim any advantage which would not have been open to him had all his seniors elected the service to which he belongs. Therefore, no junior officer in the old service can claim promotion merely from the fact that senior officers in the new service, who would otherwise have come within range of promotion, are not entitled to it. Again, officers in the new service would seem to have no grievance, because the Government orders have made it clear that the personal allowance of an officer on leave is not transferable to his substitute; and further, those officers in Class III, who have chosen the new service and are of 15 years' standing (Messrs. Edwards, Mann, Robson, Mondy, Hornle and Hill) gain the immediate advantage of an increase of pay to Rs. 1,100. At the same time it is not clear that officers, when making their choice, have understood on what principle future promotions are to be made. Mr. Edwards, for example, told me that he expected officiating promotion if an officer went on leave, making him the sixth on active service, which promotion he would not be entitled to under the proposed rule. This question of promotions may possibly have arisen in other provinces, and it may be necessary to refer it to the Government of India for settlement. When definite orders on the point are issued, I should recommend that officers be given an opportunity of reconsidering their choice. This will be all the more necessary if any increase, such as I have proposed above, be made in the number of personal allowances in the Indian Educational Service. Meanwhile I would suggest that the word "permanent" be inserted before "promotion" in the proposed rule, the question of officiating promotion being left for future settlement.

Sir Alexander Mackenzie is inclined to concur in the view thus taken by Sir Alfred Croft, but as the question is involved in difficulty, it will be necessary to refer it to the Government of India for orders.

10. It has been ordered that "an officer of 15 years' approved service, whose total salary did not exceed Rs. 1,000, shall be given a special allowance of Rs. 100 a month." This order will have force from the date from which the new scheme will take effect. The names of officers who will reap the benefit of this ruling are not now mentioned, in view of a reconsideration of choice between the old and the new system being conceded to all of the officers of the old graded service.

11. It will not be out of place to consider here the status of Messrs. Livingstone and Bamford, who may be confidently expected to elect for the new service. The facts about Mr. Livingstone are that he was appointed to Government service in 1865, appointed to officiate in Class IV on the 17th May 1880, and acted continuously in that class up to the date of his confirmation on the 15th November 1892. He drew Rs. 700 a month from 1880 to 1892, and from the 15th November 1892 he drew Rs. 750. From every subsequent 1st December the accrual of an increment may be reckoned under Article 165 of the Civil Service Regulations. Thus, Mr. Livingstone may be regarded as having been entitled to Rs. 950, for the purposes of this scheme, from the 1st December 1896. Mr. Bamford's case is different. He was appointed to be Assistant Inspector of European Schools in February 1885. His pay was subsequently raised to Rs. 500—50—750, and after officiating as Inspector for some time he was confirmed as Inspector on the 1st November 1890. He has drawn Rs. 750 from 11th February 1895, and was therefore entitled to Rs. 800 from 11th February 1896.

PROVINCIAL EDUCATION SERVICE.

12. As already stated in paragraph 3 above, this service is for the present to consist of 107 officers. On Mr. Stack's retirement from the Indian Service, it will be increased to 108 officers, and on Mr. Ewbank's retirement, it will consist of 109 officers; and again, when the Indian Service reckons 27 officers, the number in the Provincial Service will be 110 to become 109 again when Mr. Tate becomes a member of the Indian Service. In the figures 107, 108, 109 and 110 are included six officers who are admitted on personal grounds. As these are gradually absorbed from one cause or another the service will be reduced by the number so absorbed, until the normal number 104 (or 103) is reached.

13. Of the 5 Inspectors of Schools, 1 is spoken of in the Government of India's (Home Department, Education) letter Nos. 104—115, dated the 23rd July 1896, as "a Joint Inspector of Orissa." This office is now held by Babu Radha Nath Roy, who is styled "Temporary Inspector of Schools." He has been in independent charge for four and-a-half years, and will for the future be designated "Inspector of Schools" simply. Another who comes under this appellation is the "Inspectress of Schools."

14. The distribution of the officers who are to appear in the Provincial Service list is attended with much difficulty: it has been dealt with by Sir Alfred Croft in consultation with Dr. Martin, and the Lieutenant-Governor, after weighing carefully the difficulties connected with individual cases, has placed the officers as shown at the close of paragraph 15 below.

Class I—Presents no difficulty. Rai Radhika Prasanna Mookerjea Bahadur has been permanently in Class IV of the Superior Service since 1885. Rai Dinanath Sen Sahib is the senior officer in the present Subordinate Service (Mr. Phillips being disqualified by his office for the new Classes I and II), and has been acting in Class IV of the Superior Service since 1888.

Classes II and III.—The question of the position of Mr. Billing is involved in considerable difficulty. It is argued that he has been for eight and a half years serving in the former graded service, where his name follows that of Rai Dinanath Sen Sahib, and for the same period has been serving as Principal of a first grade college; further that he draws a salary of Rs. 540 (Rs. 340 as pay and Rs. 200 acting allowance) and is, therefore, too highly paid for Class III (Rs. 500); and lastly that he has been selected by the Secretary of State for the first vacancy arising in the Indian Service. On the other hand, it is to be borne in mind that his permanent post is in Class II of the Subordinate Service, being 11th in the total list of that service. On the former grounds he would appear at the top of Class II (Rs. 600), immediately succeeding Rai Dinanath Sen Sahib; on the latter he would appear in Class III (Rs. 500). Taking all these circumstances into consideration, the Lieutenant-Governor thinks that the question will be most equitably settled by placing him at the bottom of Class II. His position as an officer serving for more than eight years in Class IV of the old graded service and as an officer specially selected for promotion to the Indian Service amply warrants such a place being assigned to him. The first three appointments in Class II will be taken by Mr. J. A. Reuther and Babus Radha Nath Rai and Abinash Chandra Chatterjea, the seniors on the list, who are qualified by their offices for this class.

Class III.—The office held by Mr. A. S. Phillips does not entitle him to promotion above Class III. He will naturally stand at the head of this class, and be followed by Babu Mathura Nath Chatterjea and Shams ul-ulama Abul K. M. Siddiq. The next officer would in regular course be Babu Ambika Charan Bose, and to follow him would come Babu Nilmani Mukherjea, the class being concluded by the name of Mr. Tate, placed in square brackets, *vide* paragraph 3 above. The position of Babu Nilmani Mukherjea has been given special consideration. He is Principal of the Sanskrit College, and his case is thus referred to by Sir Alfred Croft:—

"Babu Nilmani Mukherjea, Principal of the Sanskrit College, has put forward a strong appeal for exceptional promotion, on the ground (1) of the importance of the Sanskrit College compared with the Chittagong College (whose Principal is above him in the graded list); (2) the high pay drawn by Mahamahopadhyaya Mahes Chandra Nyayaratna, C.I.E., his immediate predecessor; (3) the extra duties that the Principal has to discharge in connection with the Sanskrit Title and Sanskrit Tol examinations; and (4) the interest felt by the Hindu community in maintaining the dignity of the College. It is true that the Sanskrit College is

a much more important institution than the Chittagong College. The latter prepares for the F. A. only, while the former sends candidates to the M. A., and the Principal has very important duties connected with the Sanskrit examinations. Both Principals entered the service in the same year, 1857, Babu Nilmani Mukherjea as an M. A., Babu A. C. Chatterjea as a B A. Nilmani Babu has spent all his service in Calcutta, where he has done a good deal of literary work (see History of Services of Gazetted Officers, page 1024); Babu A. C. Chatterjea has spent all his service in Cuttack and Chittagong. It so happened that the latter was drawing higher pay than the former when the graded list was established in 1878, and so he took the higher place The high pay drawn by Mahamahopadhyaya Mahes Chandra Nayayaratna does not, I think, affect the question. He was promoted to the Superior Service by reason of his character and high position as a Sanskrit Scholar, and the pay that he drew as Principal was his personal pay as a graded officer. It has now been decided that the Sanskrit College Principalship is not to be in the Indian Service cadre of appointments. As to the feeling of the Hindu community, I received a letter last year, signed by Maharajas Durga Charan Law, Jotindro Mohan Tagore and Narendra Krishna, Sir Romesh Chunder Mitter, and Dr. Mohendra Lal Sircar, pointing out the importance of the Sanskrit College, and praying that in the reorganised service "a high place, both as regards pay and rank," might be given to the Principal. Lastly, Nilmani Babu draws attention to his age. He is in his second year of extension, and will have little chance of promotion to a higher grade. Babu A. C. Chatterjea is five years younger, and has many chances of promotion.

The chief grievance, it will be seen (putting aside personal and official claims), is the higher position occupied by Babu A. C. Chatterjea But I hardly see how it can be remedied. It would be a difficult and invidious matter to disturb the order of seniority in the Education Department, which has been accepted for years Nilmani Babu urges that he can now rise (owing to his age) no higher as Principal of the Sanskrit College, with all its responsibilities, than he would have risen had he remained Professor of the Presidency College. But though Nilmani Babu himself may not rise to the highest class, yet I have proposed that the Principal of the Sanskrit College should be eligible for that class, and it is his own misfortune that he was promoted so late in life. His promotion, however, has not been very slow. He was confirmed in Class II in 1892, and rose to Rs. 400 in 1893. It is proposed to give him Rs. 500 now. Again, his chances of promotion to Rs. 600 are not so bad as he makes out. Rai Kathika Prasanna Mukherjea is in his fourth, and Rai Dinanath Sen in his second year, of extension. Mr. Phillips retires in April next. Maulavi Abul Khair is limited, as Superintendent of a Madrasa, to a salary of Rs. 500 Babu A. C. Bose is in his last year of extension. Babu B. Chakravarti has already retired. Thus, of eleven officers senior to Nilmani Babu, five will have retired in the next two or three years, and one of the remainder cannot rise to Class II. His position would, no doubt, be improved if it were declared that the Principal of a second grade College could rise no higher than Class III, which would debar Babu A C Chatterjea from Class II, in which he is placed by Dr. Martin. But I think this would not be fair. It is proposed that head-masters of Collegiate Schools (like Mr Phillips) should be entitled to rise to Rs. 500, and Principals of first grade Colleges and the Sanskrit College to Rs. 700. It seems reasonable that Principals of second grade Colleges should rise to Rs. 600.

I have dwelt on this question at, perhaps, tedious length, because I promised Nilmani Babu and the Maharajas that his case should be fully submitted to Government. As a matter of policy, the exceptional promotion of the Principal of the Sanskrit College would no doubt be gratifying to the Hindu community, but individual claims cannot be disregarded As what seems to me a fair way of meeting the difficulty, I would suggest that Babu Nilmani's name should immediately follow that of Babu M. N. Chatterjea."

The extract has been given at length, and carefully considered. The Lieutenant-Governor, while fully admitting the distinguished abilities of Babu Nilmani Mukherjea and the importance of the high office which he fills, is yet of opinion that, with due regard to the individual claims of his seniors, it would be improper to give him a place higher than that now assigned to him, viz., immediately after Babu Ambika Charan Bose.

Class IV.—The remarks made by Sir Alfred Croft in reference to individual officers who may be regarded as having a claim to inclusion in this class are the following:—

Babu Ratna Mani Gupta, the next senior officer, has retired from the service. The first three places should, therefore, be taken by Mrs. M. Wheeler (II, 6), Mr. E. R. Tiery (III, 1), and Babu Chandra Mohan Mozumdar (III, 2), who come next in order of seniority (The references are to the Civil List for January 1897, page 179) I turn now to the case of those officers of European qualifications, who have been selected for early and exceptional promotion. They are, in order of seniority, Mr. P. Brühl (1882), Dr P. C. Ray (1889), Mr. J. N. Das Gupta (1890), and Mr. D. N. Mallik (1893). Mr. Brühl (see paragraph 15(*d*) of Dr. Martin's letter) was educated in Germany, and is a specialist in Science of a quite exceptional order. The other three are distinguished graduates of English universities. Mr. Brühl, Dr. Ray and Mr. Das Gupta were recommended by the Bengal Government in 1894 for immediate promotion to Rs. 350, pending sanction of the reorganisation scheme; but the Government of India declined to promote them in anticipation. If they were considered worth Rs. 350

in 1894, I agree with Dr. Martin that they have a claim to Rs. 400 in 1897. Mr. D. N. Mallik is of only three and a half years' standing, and I propose to place him in the class next below (Rs. 300). His case will be considered later on.

Along with graduates of European qualifications have always been reckoned Premchand Roychand students of the University, as entitled to equal promotion with the former. I think this principle should be maintained, as they are the most distinguished students that the University turns out. There is one officer of this class now to be considered, Babu Nilkanta Mazumdar, who was appointed to the department on Rs. 250 in 1879, and has officiated as Principal of the Cuttack College. The seniority and pay of these four officers (excluding Mr. Mallik) are (*vide* Civil List, pages 177, 179)—

	Rs.
Babu Nilkanta Mazumdar, 1879 (No. 3 in Class III) ..	280
Mr. P. Brühl, 1882 (No. 6 in Class III)	300
Dr. P. C. Ray, 1880 (ungraded)	250
Mr. J. N. Das Gupta, 1890 (ungraded)	250

I think that all these officers should be placed in the new Class IV in the above order (subject to the proposal made below with regard to Mr. Ghilardi). This will put Babu Nilkanta Mazumdar in his right place in the order of seniority of the old list, following next after Babu Chandra Mohan Mazumdar.

An appeal has been made to me by Mr. Peller, then Principal of the Presidency College, in favour of Babu Bipin Bihari Gupta, one of the Professors of that institution. He is a distinguished Mathematician, being the only graduate who obtained a First Class at the M. A. examination in that subject from 1874 to 1880. He also competed in 1880, but without success, for the Premchand studentship, taking up Pure and Mixed Mathematics, Chemistry and Physics. No candidate indeed (with one exception) was declared qualified for the studentship in these subjects from 1874 to 1881; and the University at length recognised the fact that they were far too wide, and they have now been divided into six, only one of which need be taken up. I think it beyond doubt that, under the present regulations, Babu Bipin Behari Gupta, as the best Mathematician among the M. A. graduates for six years, would certainly have gained a studentship; and he discharges his duties at the Presidency College with very marked ability. While fully acknowledging his distinguished ability and usefulness, at the same time I regret that I cannot discern any principle by which he could be promoted above the heads of his seniors, all of whom are thoroughly competent and deserving officers. Babu Bipin Bihari's merits and services will soon, I hope, obtain recognition in due course. He is second on the list in Class V, and should rise to Class IV in a short time.

The case of Mr. Ghilardi, Assistant Superintendent of the School of Art, has been separately before the Government,—see correspondence ending with Mr Finucane's No. 531T.G., dated 14th October 1896. Mr Ghilardi has been in the department since March 1886, and draws Rs. 300, ungraded (Civil List, page 177). In Madras the pay of the Assistant Superintendent is Rs. 400 rising to Rs 600, and in Bombay Rs. 500 rising to Rs. 750. Mr. Ghilardi certainly deserves promotion after 11 years' good work, while he has been very highly spoken of by successive Superintendents; and this has been recognised in the Government orders referred to. I should think he might properly take rank with the specialists holding European qualifications whose case has just been considered, and if that be granted, his rank should be in accordance with his seniority. In that case he would come between Mr. Brühl (1882) and Dr. P. C. Ray (1880).

It will be seen that Dr Martin places Mrs. Wheeler, Mr. Thery, and Babu Chandra Mohan Mazumdar below the five officers whose case has just been considered. I cannot, on reconsideration, support this arrangement, which is based on my earlier proposals of 1894. Mrs Wheeler has occupied her present office, that of Inspectress of Schools, since 1876. As the sole Inspectress, she occupies an important position In Madras there are two Inspectresses (belonging, however, to the European service) drawing, respectively, Rs. 500 to Rs. 600 and Rs. 450 to Rs 500. Mrs. Wheeler is 52 years of age, and deserves consideration towards the end of a long service. Mr. Thery and Babu Chandra Mohan Mazumdar stand next in seniority, and occupy important offices (Mr. Thery was an Assistant Inspector before he was selected for the Murshidabad appointment), and should not be passed over without necessity The arrangement that I propose will leave room in Class IV for the five officers with European or Premchand qualifications, and Babu Nilkanta Mazumdar will thus come into his right place, being next below Babu Chandra Mohan Mozumdar in order of seniority.

The Lieutenant-Governor accepts these views.

It is to be observed that the cases of the retired officers, Babus Bireswar Chakravarti and Ratna Mani Gupta, must be taken into consideration up to the dates of their retirement. The positions of these retired officers would be immediately below Babu Ambika Charan Bose and Babu Nilmani

Mukherjea respectively. This will involve some slight changes in the classes below, which can be settled hereafter in communication with the Accounts Department.

Class V.—Sir Alfred Croft's note upon this class is as follows:—

Class V.—The only cases requiring notice in this class are those of officers on fixed pay, whose place in the new list, with respect to graded officers in the old list, it is necessary to settle. They are those of Mr. R. F. Shaw, Head-master of the Apprentice Department-Civil Engineering College, Mr. D. N. Mallik, Assistant Professor, Patna College, Pandit Hara Prasad Sastri, Professor of Sanskrit, Presidency College, and Mr. H. A Stark, Head-master of the Anglo-Persian Department, Calcutta Madrassa (Civil List, page 177). Mr. Shaw (M. A., Aberdeen) was appointed on 20th January 1891 on Rs. 300; Mr. Mallik (B. A., Camb, B. S.C., London) on 12th July 1893, on Rs. 250; Pandit Hara Prasad (M. A., Calcutta) on 28th February 1895, on Rs. 300; Mr. Stark (B. A., Calcutta) on 1st July 1895, on Rs. 300. It has to be determined how they should stand with respect to other officers in the old list. On reconsideration of my previous proposals, I think the method to be followed should be this:—An officer appointed on Rs. 300, which is the maximum pay of Class III, should not be in a worse position than if he had been appointed five years earlier on Rs. 200—20—300, the pay of the class. That is, he should rank next below those who had been *confirmed* in the class five years before the date of his appointment, all of whom at the date of his appointment will have reached the maximum of Rs. 300. He should rank above officers who were only *officiating* in the class five years before his appointment. (The status of a sub. *pro tem.* officer is that of an acting officer.) An officer appointed on Rs. 250 should take rank on the same principle. Since it takes three years to rise in Class III from Rs. 200 to Rs. 260, such an officer should rank next below those who were appointed permanently to the class three years before the date of his appointment, all of whom were on that date drawing Rs. 260. Hence, comparing the dates given above for the purpose of ascertaining each officer's place, Mr. Shaw may be supposed to have been appointed to Class III on 25th January 1886, Mr Mallik on 12th July 1890, Pandit Hara Prasad Sastri on 26th February 1890, and Mr. Stark on 1st July 1890. Referring to the Civil List (page 179), it therefore appears that Mr. Shaw should come immediately before Babu Baroda Prasad Ghose (III, 7) who was appointed on 1st June 1886, and that Pandit Hara Prasad Sastri, Mr. Stark and Mr. Mallik should come in that order immediately before Babu Hari Prasad Banerjea (III, 11), who was appointed to that class on 13th July 1890. [The dates of confirmation of Mr. E. Pegler and Babu S. B. Dutt (III, 8 and 9) seem inconsistent with their position in the class, but it is not really so. These two officers, who had drawn Rs. 250 fixed pay for many years, were transferred to Class III in December 1891, and therefore took rank, exactly in accordance with the foregoing principle, as if they had been appointed to the class in December 1888.]

Sir Alexander Mackenzie accepts the principle thus enunciated, and class V will be fixed accordingly.

Sir Alfred Croft continues:—

"In reference to the position assigned to Mr. D. N. Mallik, it will be convenient at this point to consider what special prospects, in the way of exceptional promotion, are now and hereafter to be offered to those graduates in honours of English Universities whom we wish to attract to the Department, to take the place of men hitherto appointed by the Secretary of State. It has, I think always been understood that special advantages were to be offered them. In 1894 I recommended that all such officers, appointed on Rs. 250, should, after three years, be promoted to the first vacancy arising in the Rs. 350 class; and this proposal was afterwards made the basis of the recommendation above referred to, that Messrs. Brühl, P. C. Roy, and J. N. Das Gupta, should at once be promoted to Rs. 350. The Rs. 350 class has now disappeared, and another method must be adopted. I would propose that a professor of European qualifications or a Premchand student should originally be appointed on Rs. 250; that after a service of three years in that class, he should have a claim to the first vacancy arising in Class V (Rs. 300); and that after a further service of three years in that class, he should have a claim to the first vacancy arising in Class IV (Rs. 400). As vacancies would not generally occur immediately after the expiration of the periods of three years, he would have a fair prospect of rising from Rs. 250 to Rs. 400 in about seven years; and this, I think, would offer sufficient inducement. (In the Provincial Executive Service I see that an officer rises from Rs. 250 to Rs. 500 in from six to seven years.) Candidates of this class who were appointed to the Superior Service under the two-thirds rule, rose from Rs. 333 to Rs. 500 in five years: so that the new men will still be not as well off as their predecessors were. After appointment to Class IV they would be eligible for promotion in their turn under the ordinary rules.

It is of the first importance that graduates in honours of English Universities should be attracted to the Provincial Service; the rule now proposed is therefore approved. It follows that Mr. Shaw is the first officer for promotion.

to Class IV, and that Mr. Mallik's time for such promotion will follow after he has served in Class V for three years from the date of the introduction of this scheme. In working the rule, active service (including privilege leave will alone be reckoned in the qualifying period.

Class VI.—Sir Alfred Croft observes with reference to this class :—

The cases here are those of Babu Kumudini Kanta Banerjea, Dr. P. N. Chatterjea, and Mr. M. M. Ghose (Nos. 7, 13, and 14 in Class VI of Dr. Martin's list), who have been appointed to the department on fixed pay—the first on Rs. 200 in 1887, the next two, who are graduates of English Universities, on Rs. 250 in 1894 and 1895, respectively. The place of Babu Kumudini Kanta Banerjea was fixed in my former list as following that of Miss. C. M. Bose. Dr. P. N. Chatterjea was appointed on the 9th November 1894, and should therefore rank among Class III (old list) officers as if he had been appointed to the class on the 9th November 1891. He will therefore stand after Babu B. K. Guha (III, 14). Mr. M. Ghose, appointed on 22nd June 1895, will rank as from 29th June 1892, and follow Babu Sarada Prasad Ganguli (Babu Uma Kisor Roy, the next on the list, not being a Provincial Officer). Babu Khirod Chandra Rai Chaudhuri (III, 18) has, since the date of Dr. Martin's letter, been transferred to a Provincial appointment, and should therefore come into the list before Babu Sib Chandra Gui. Dr. Chatterjea and Mr. Ghose will be entitled to the first vacancies arising in Class V, after they have served for three years each on their present pay.

The case of Maulavi Abdul Karim, B.A., Assistant Inspector of Muhammadan Education, is exceptional. It will be seen that in the provisional list, recommended in my note of 20th January 1894, I placed Maulavi Abdul Karim next after Shams-ul-ulama Ahmad (VI, 12 in that list, III, 20 in the Civil List, page 180). This was in accordance with the place that he then occupied as a sub. *pro tempore* officer. But in the Civil List for January 1897 (page 181), Maulavi Abdul Karim comes nine places lower down (III, 30). The reason is that he was in 1894, and had been for some years, substantively *pro tempore* in Class III, in place of an officer who had been appointed to the Provincial Service, but whose confirmation in that service was for some reason delayed for many years. In consequence of the rule that substantive *pro tempore* officers take rank below those who have been confirmed, Maulavi Abdul Karim found himself passed over, between 1894 and 1896, by a number of officers promoted from the class below. I think with Dr. Martin that he should take the place twhich I previously assigned to him in January 1894, and which he would have held had the scheme been sanctioned from about that date In 1894 he had already been substantive *pro tempore* for over four years, and the position now assigned to him is that which he would have taken if confirmed after three years.

The reasons given for regarding Maulavi Abdul Karim's position as exceptional are sound. The argument might be strengthened by the consideration that the post held by him, viz. Assistant Inspector of Muhammadan Education, is a special one. Had this not been so, his confirmation in Class III of the former service would have taken place in regular order as vacancies occurred in the class. Under the circumstances, it is right that his case should receive exceptional treatment.

Sir Alfred Croft, in reserving four posts in this class for graduates in honours of English Universities or Premchand Students, writes thus:—

Of the four reserved appointments, one can be filled up immediately upon my departure, by Mr. Bhupati Nath Das, about whom there has been separate correspondence. He is the man so strongly recommended, as an original worker in science, by Professor Ramsay. The other three may be filled up by substantive *pro tempore* promotions from the class below, until specialists are appointed permanently to the class after the retirement of Messrs. Ewbank and Stack.

Mr. B. N. Das may at once be appointed to one of those reserved appointments, and on the retirement of Mr. Stack in the end of March, a second specialist may be appointed, and similarly another on the retirement of Mr. Ewbank towards the end of April. There will then remain one post which may temporarily be filled up.

Sir Alfred Croft has laid special stress upon the fact that nearly all the officers in this Rs. 250 class are at present drawing more than Rs. 250 a month, and that those on less than Rs. 300 a month would have had a fair prospect of rising to Rs. 300 (as pay under the old system) within a few years by regular increments. He adds:—"For the present I consider that the fair and only possible plan will be to continue to them, as personal allowances, the amounts above Rs. 250 to which they are now, or may become, entitled until all of them are promoted to the next higher class on Rs. 300." This proposal is sanctioned, and will be applicable to those who had already set foot in the former Class III or had drawn increments in the

same; these will, if they revert to Class VII of the Provincial list, continue to draw the increments to which, from time to time, they would have become entitled under the old system. This principle will be extended to all the classes.

Class VII.—Sir Alfred Croft discusses the cases of certain officers who have hitherto been on fixed pay:—

P. W. Byers, Teacher, Apprentice Department, Civil Engineering College; Annada Prasad Bagchi, Head-master, School of Art; Braja Ballabh Dutt, M.A., Lecturer, Rajshahi College; Sivendra Nath Gupta, Lecturer, Krishnagar College.

The last two men have already had their places assigned in my 1894 list. Mr. Byers was appointed on the 23rd March 1894, on a salary of Rs. 200—10—230, and therefore ranks below those who have been confirmed in old Class III, the pay of which is higher (Rs. 200—20—300). Babu Annada Prasad Bagchi was appointed on Rs. 200 on the 3rd January 1880, and therefore ranks above all officers in Class IV (Rs. 150—10—200), the senior of whom was promoted to that class in 1885 At the head of the list I keep two places for Assistant Inspectors, for a reason to be afterwards explained.

In one of the two places referred to by Sir Alfred Croft the name of Babu Kumad Bandhu Bose was entered, and the second place was reserved for an Assistant Inspector of Schools to be newly appointed.

In regard to the position given to three officers, Sir Alfred Croft writes:—

"Babu Rasamay Mitra (No. 23) and Kali Prasanna Bhattacharjea (No. 24) have been acting since November 1895 and January 1896, in the class above, having been specially selected for such promotion (Civil List, page 183). They have, therefore, been placed above Babu Rajeswar Gupta (No. 25), the senior officer for promotion, who has not yet acted in the class above.

This is sanctioned.

Class VIII.—In discussing Class VIII, Sir Alfred Croft has written:—

Class VIII.—The only special cases in this class are those of six officers transferred from fixed pay. But in arranging the names in this class, I have adopted a new method, rendered necessary by the following circumstances: In the first appointment of M. As. as Lecturers in Colleges, it has been the practice to appoint them either to Class V (Rs. 100—10—150) or to fixed pay appointments of Rs. 150, according as one or other kind of appointment happened to be vacant. But it has by no means followed that the officers in Class V, though appointed on lower pay, were in any way inferior to those who were appointed on Rs. 150. Further, those who were appointed to Class V generally received acting or substantive *pro tempore* appointments in the first instance, and were only confirmed after a lapse of time, while officers appointed on Rs. 150 were commonly appointed permanently. Thus, the former class of officers suffered a two-fold disadvantage: firstly, in the rate of initial pay, secondly, in their lower position in the list, that position being determined under the ordinary rule by the date of confirmation. I propose now to reduce this inequality once for all by fixing the position of College Lecturers, whether starting on Rs. 100 in Class V or on Rs. 150, by the date of their first service, whether acting, substantive *pro tempore*, or permanent, provided such service was continuous. And I further recommend that all such officers, whatever their previous designations may have been, should henceforth be uniformly styled Professors."

Sir Alexander Mackenzie approves of this recommendation: it is therefore sanctioned.

To summarize:—At the present time there are 30 out of 137 posts assigned to the Superior Service filled up by Officers of the Indian Service. There remain 107 Officers for the Provincial Service. These will be distributed as follows:—

Class I	...	...	...	2	Officers.
" II	...	...	...	4	"
" III	...	...	...	6	"
" IV	...	..	...	8	"
" V	...	...	...	12	"
" VI	...	...	...	22	"
" VII	...	...	...	25	"
" VIII	...	...	...	28	"
		Total	...	107	Officers.

The nominal roll, as now sanctioned, is the following:—

CLASS I (2), Rs. 700.

1. Rai Radhika Prasanna Mukerjee Bahadur.
2. Rai Dinanath Sen Sahib.

CLASS II (4), Rs. 600.

1. Mr. J. A. Reuther.
2. Babu Radhanath Rai.
3. „ Abinash Chandra Chatterjea, B.A.
4. Mr. Billing, M.A.

CLASS III (6), Rs. 500.

1. Mr. A. S. Phillips, B.A.
2. Babu Mathura Nath Chatterjea, M.A.
3. Maulvi Abul Khair Muhammad Siddiq, M.A.
4. Babu A. C. Bose.
5. „ Nilmani Mukerjea.
6. [Mr. W. Tate.]

CLASS IV (8), Rs. 400.

1. Mrs. M. Wheeler.
2. Mr. E. R. Tiery, B.A.
3. Babu Chandra Mohan Mazumdar, M.A.
4. „ Nilkanta Mazumdar, M.A.
5. Mr. P. Bruhl.
6. „ O. Ghilardi.
7. Dr. P. C. Ray, D.SC. (Edin.).
8. Mr. J. N. Das Gupta, B.A. (Oxon.).

CLASS V (12), Rs. 300.

1. Babu Jagat Bandhu Laha, M.A.
2. „ Bipin Bihari Gupta, M.A.
3. Mr. R. F. Shaw, M.A. (Aberdeen).
4. Babu Barada Prasad Ghose, M.A.
5. Mr. E. Pegler.
6. Babu Sasi Bhusan Dutt, M.A.
7. Maulvi Muhammad Ibrahim, B.A.
8. Pandit Hara Prasad Sastri, M.A.
9. Mr. H. A. Stark, B.A.
10. Mr. D. N. Mallik, B.A. (Camb.), B.SC. (Lond.).
11. Babu Hari Prasad Banerjea (now Assistant Inspector).
12. Mrs. E. C. W. Stansbury.

CLASS VI (22), Rs. 250.		Draws, Rs.
1.	Sasi Bhusan Sen, B.A., *plus* personal allowance ...	300
2.	Brajendra Kumar Guha, B.A., *plus* personal allowance	300
3.	Dr. Purnananda Chatterjea, B.A., D.SC., (Edin.) ...	...
4.	Miss Chandra Mukni Bose, M.A., *plus* personal allowance	280
5.	Kumudini Kanta Banerjee, M.A.	.
6.	Saroda Prasad Ganguli (on personal grounds), *plus* personal allowance	300
7.	Mr. Manomohan Ghose, B.A. (Oxon.)	...
8.	Khirod Chandra Rai Chaudhuri, M.A., *plus* personal allowance	300
9.	Sib Chandra Gui, M.A., *plus* personal allowance ...	280
10.	Shams-ul-ulama Ahmad, *plus* personal allowance ...	260
11.	Abdul Karim, B.A., *plus* personal allowance ...	300
12.	Bireswar Chatterjee, M.A., *plus* personal allowance ...	280
13.	E. A. LeFeuvre, *plus* personal allowance ...	260
14.	Ram Das Chakravarti, *plus* personal allowance ...	280
15.	Ambika Charan Mukherjea (on personal grounds), *plus* personal allowance	280
16.	Baikuntha Nath Roy, B.A. (on personal grounds), *plus* personal allowance	260
17.	Mati Lal Maitra	240
18.	Bhuban Mohan Sen, B.A.	240
	Rai Surat Chandra Das Bahadur, C.I.E. (*on personal grounds*) *seconded*	*300*
19.	Raj Kumar Sen, M.A., sub. *pro tem.*	240
20.	Chandra Kumar Maitra, sub. *pro tem.*	240
21.	Abdul Munim, sub. *pro tem.*	200
22.	Kumud Bandhu Bose, sub. *pro tem.*	240

CLASS VII (25), Rs. 200.

One place reserved for an Assistant Inspector of Schools.

1. P. W. Byers, *plus* personal allowance (draws Rs. 230).
2. Annada Prasad Bagchi.
3. Jagat Bandhu Bhadra (on personal grounds).
4. Bhawani Charan Mukharjea, B.A.
5. Kunja Bihari Bose, M.A.
   H. A. Lane, M.A., *seconded.*
6. Ram Chandra Chatterjea.
7. Braja Ballabh Dutta, M.A.
8. Haranath Bhattacharjea, M.A.
9. Debendra Nath Bose, M.A.
10. Kisori Mohan Sen Gupta, M.A.
11. Upendra Nath Mitra, M.A.
    Dwija Das Dutt, M.A., *seconded.*
12. Kali Pada Bose, M.A.
13. Joges Chandra Ray, M.A.
14. Sivendra Nath Gupta, M.A.
15. Narendra Nath Bose, M.A.
16. Madhu Sudan Rao.
17. Sagar Chandra Chakravarti.
18. Govinda Lall Set, M.A.
19. Mahamahopadhyaya Chandra Kanta Tarkalankar, sub. *pro tem.*
20. Surendra Kumar Bose, B.C.E. sub. *pro tem.*
21. Rassmay Mitra, M.A., sub. *pro tem.*
22. Kali Prasanna Bhattacharjea, M.A., sub. *pro tem.*
23. Rajeswar Gupta, sub. *pro tem.*
24. Rajendra Nath Banerjea, B.A., sub. *pro tem.*
25. Rajmohan Sen, M.A., sub. *pro tem.*

CLASS VIII (28 AT PRESENT), Rs. 150.

Hari Charan Ray, M.A., *seconded.*
1. Chandra Bhushan Bhaduri, B.A.
2. Mukunda Chandra Vidyabagis, M.A.
   Jagadis Chandra Sen, M.A., *seconded.*
3. Aditya Kumar Chatterjea, B.A.
4. Mohini Mohan Chaudhuri, M.A.
5. Bisseswar Sen, M.A.
   Sasi Sekhar Banerjea, B.A. *seconded.*
6. Braja Lal Mukerjea, B.A.
7. Poresh Nath Sen, B.A.
8. Joy Gopal Dey, B.A.
9. Murali Dhur Banerjea, B.A.
10. Harish Chandra Bhattacharjea, B.A
11. Harish Chandra Dutt, M.A.
12. Mohit Chandra Sen, M.A.
13. Satis Chandra Dey, M.A.
14. Binayendranth Sen, M.A.
15. Gopal Chandra Ganguli, M.A.
16. Mohini Mohan Dutt, M.A.
17. Bidhu Bhushan Goswami, M.A.
18. Abdul Ali.
19. Pramatha Nath Mukerjea, M. A., sub. *pro tem.*
20. Rakhal Raj Biswas, M.A., sub. *pro tem.*
21. Ram Prassana Mukherjea, sub. *pro tem.*
22. Sukhbasi Tewari, sub. *pro tem.*
23. Hari Charan Mukherjea, L.E., sub. *pro tem.*
24. Govinda Sastri, sub. *pro tem.*
25. Hriday Chandra Banerjea, sub. *pro tem.*
26. Professor for Rajshahi College, sub. *pro tem.*
27. Professor for Dacca College, sub *pro tem.*
28. Professor for Chittagong College, sub. *pro tem.*

15. The following quotation is also extracted from Sir Alfred Croft's note on the re-organization scheme:—

"Connected with the question of the minimum pay to be given to Professors who have graduated in English Universities, and of the conditions of their promotion thereafter, is another very similar question as to the minimum pay to be given to the holders of certain

appointments. In some cases the officers have to be appointed by the Secretary of State in England; in others, the importance of the office requires that a suitable rate of pay should be secured to the holder.

In most cases of the latter class, the officer so appointed will be of sufficient standing to have reached or passed the proposed minimum; but in the case of the transfer of an officer from the Subordinate to the Provincial Service (as, for example, of a Deputy Inspector to be Assistant Inspector), this condition will not always be realised. In order to meet exceptional cases of selection, the following minima are proposed:—

	Rs.
Principals, 1st grade (including Sanskrit) Colleges ...	400
Principals, 2nd grade Colleges	250
Superintendents of Madrassas	250
Inspectors	400
Assistant Inspectors	250
Personal Assistant to the Director of Public Instruction ...	300
Assistant Superintendent, School of Art	300
Head-master, Kurseong Boarding School	250"

Dr. Martin thinks that this proposal, if sanctioned, will probably lead to embarrassing consequences. At the present time in considering who might be a fit person to succeed to the Principalship of the Rajshahi College which is likely to fall vacant in the near future, he looked through the names of the officers in Class IV with a view to following the rule above, and as Babu Nilkanta Mazumdar has been selected to act as Principal of the Cuttack College, his choice was limited to Dr. P. C. Roy or Mr. J. N. Das Gupta. He sent for Dr. P. C. Roy to tell him that he might possibly be called upon to leave the Presidency College. The intelligence was received with consternation, and Dr. Martin, knowing that Dr. Roy is a distinguished Chemist engaged in original research in the Presidency College, after weighing the *pros* and *cons*, decided that the idea ought to be abandoned. He then considered the case of Mr. J. N. Das Gupta and came to the opinion that being a Professor of English Literature, Mr. Gupta's services at present cannot be transferred to such an office. Consequently at the outset the proposed rule is found to offer difficulties of a serious kind. Attempts may be made to follow a rule of the kind, but the Lieutenant-Governor agrees in thinking that no hard-and-first rule can be laid down in the case of several of the offices referred to. Hitherto, Superintendents of Madrasahs (who are paid from the Mohsin Fund) and Assistant Inspectors of Schools, have always been placed on first appointment to these offices on Rs. 250 a month. This rule may be admitted, and Sir Alfred Croft's proposal may also be accepted, so far as are concerned the Assistant Superintendent of the School of Art and the Superintendent, Apprentice Department, Civil Engineering College, with a minimum pay of Rs. 300 for each, and also for the Head-master of the Kurseong Boarding School, for whom a minimum of Rs. 250 is proposed. Beyond this Sir Alexander Mackenzie is not willing to go. These last three appointments require the services of officers recruited in Europe; but in the case of Principalships of Colleges, the choice of successors is obtainable from among a long line of Professors, to most of whom it would be improper to give undue promotion, on the ground of their being, from circumstances, selected for such an office.

It is, therefore ordered that *minima* are fixed, if there are vacancies in the several classes in the case of the following posts:—

	Rs.
Assistant Superintendent, School of Art	300
Head-master of the Apprentice Department, Civil Engineering College	300
Head-master, Kurseong Boarding School	250
Superintendents of Madrassa	250
Assistant Inspectors of Schools	250

As regards appointments to Assistant Inspectorships, the Director of Public Instruction in recommending for promotion to these posts Deputy Inspectors from the subordinate list should be careful lest by giving such promotion the prospects of Provincial Service officers may be materially injured. It is partly to avoid a complication of this kind that just now a very senior Provincial officer is being put forward for an Assistant Inspectorship of Schools.

16. It is now necessary to decide the question what offices should entitle their holders to rise to the several classes of the Provincial Service. The following proposal is sanctioned:—

Class I (Rs. 700).—Principals of Colleges, including the Sanskrit College, teaching up to the B.A., Standard; Inspectors of Schools; Professors who have obtained degrees in honors from the Universities of Oxford, Cambridge, London, or Dublin, or who have received a European training to an equivalent standard, and the Assistant Superintendent, Government School of Art.

Class II (Rs. 600).—Limit of promotion for the Lady Principal of the Bethune College and for the Inspectress of Schools and the Personal Assistant to the Director of Public Instruction, and for Assistant Inspectors of Schools; also for Principals of Colleges teaching up to the First Arts Standard.

Class III (Rs. 500).—The limit of promotion for the following:—Principals of second grade Colleges (teaching up to the F.A. Standard), Professors not possessed of European qualifications or an equivalent, Superintendents of Madrasahs, including the Head Maulavi of the Calcutta Madrasah, Head Masters of Collegiate and Training Schools, and Head Master of the Government School of Art: the Lady Superintendent, Dacca Eden Female School, the Head Maulavi of the Calcutta Madrasah and Head Master of the Kurseong Government Boarding School, and the Head Master, Anglo-Persian Department of the Calcutta Madrasah.

Class IV (Rs. 400).—Limit of promotion for Professors in second grade (F.A.) Colleges.

As exceptions to the foregoing limits, it is ordered that Shams-ul-ulama Abul Khair Muhammad Siddiq, M.A., Superintendent of the Dacca Madrasah and Mr. Tiery of the Murshidabad Nawab's Madrasah shall be eligible for promotion to Class II. Maulavi Abul Khair has qualifications English and Oriental, equal if not superior to those of the Assistant Inspectors of Muhammadan Education; while Mr. Tiery was, for several years, an Assistant Inspector of Schools, whence he was transferred to his present appointment, as being conspicuously fitted for it.

17. All College Lecturers, Assistant Professors and Professors in the Provincial Service will, henceforth, be uniformly styled Professors.

18. All Officers in the Provincial Service will be Gazetted Officers.

19. Officers transferred from the Subordinate to Provincial list to fill vacancies in the posts of Head-master of Collegiate Schools, Assistant Inspectors, &c., will, in ordinary cases, be eligible for the minimum salary attaching to the posts which they are called upon to fill.

20. The Lieutenant-Governor now sanctions the introduction of the new scheme with effect from the 1st August, 1896. His Honour observes that, owing to the narrowness of the scale of the Provincial Service, as compared with existing salaries, the prospects of officers in the lower classes are very discouraging. For instance, officers now placed in class VI on Rs. 250 of the service are all in class III (Rs. 200—20—300) of the existing service, and before they can receive any increase of pay, they must rise to the top of class VI and then move slowly to the top of class V. He also observes that the Provincial Services of other provinces are practically devoid of class VIII on Rs. 150. Sir Alexander Mackenzie regrets this state of things, and, with a view to improving the prospects of Provincial Service officers, he proposes at an early date to consider whether something may not be done by assigning a greater number of appointments to some of the intermediate classes.

By order of the Lieutenant-Governor of Bengal,

M. FINUCANE,

Secretary to the Govt. of Bengal.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 13.} CALCUTTA, SATURDAY, MARCH 27, 1897.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 26th March, 1897.

No. 451.—Under the provisions of section 9 of the Statute 24 and 25 Victoria, Cap. 67, the Governor General in Council is pleased to direct that His Excellency's Council shall assemble at Simla in the jurisdiction of the Lieutenant-Governor of the Punjab.

ESTABLISHMENTS.

The 20th March, 1897.

No. 273.—The services of Captain D. J. C. Macnabb, I.S.C., an Officiating Deputy Commissioner in Burma, are placed temporarily at the disposal of the Chief Commissioner of the Central Provinces.

The 25th March, 1897.

No. 303.—Mr. G. W. Rivaz has been permitted to resign Her Majesty's Indian Civil Service, with effect from the 21st January 1897.

The 26th March, 1897.

No. 308.—The Honourable Mr. H. E. M. James, of the Indian Civil Service (Bombay establishment), is placed on special duty in connection with the Indian Famine Charitable Relief Fund, with effect from the 23rd instant.

No. 311.—The services of Mr. T. Millar and Lieutenant H. C. Beadon, Assistant Commissioners in the Punjab, are placed temporarily at the disposal of the Chief Commissioner of the Central Provinces.

MEDICAL.

The 23rd March, 1897.

No. 206.—The services of Surgeon-Captain A. E. Roberts, M.B., I.M.S. (Bengal), are replaced at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the 4th March 1897.

No. 214.—Surgeon-Major R. H. Charles, M.D., M.CH., F.R.C.S.I., Professor of Surgical and Descriptive Anatomy in the Medical College, Calcutta, and *ex-officio* 2nd Surgeon to the College Hospital, is granted furlough on medical certificate for twelve months, with effect from the date on which he may avail himself of it.

No. 215.—Surgeon-Lieutenant-Colonel J. Lewtas, M.D., Civil Surgeon of Chittagong, is appointed to officiate as Professor of Surgical and Descriptive Anatomy in the Medical College, Calcutta, and *ex-officio* 2nd Surgeon to the College Hospital, during the absence on furlough on medical certificate of Surgeon-Major R. H. Charles, M.D., M.CH., F.R.C.S.I., or until further orders.

The 25th March, 1897.

No. 234.—Surgeon-Colonel J. H. Newman, M.D., I.M.S. (Bengal), is appointed to officiate as Inspector-General of Civil Hospitals, Bengal, during the absence of Surgeon-Colonel G. L. Ross, on furlough on medical certificate, or until further orders.

The 26th March, 1897.

No. 238.—The services of Surgeon-Captain J. Chaytor-White, M.D., C.M., I.M.S. (Bengal), are placed permanently at the disposal of the Government of the North-Western Provinces and Oudh.

No. 241.—The services of the undermentioned officers are placed temporarily at the disposal of the Government of Bombay for employment on plague and famine duty, with effect from the dates on which they respectively assumed charge of their duties :—

Surgeon-Lieutenant A. Gwyther, M.B., C.M., I.M.S. (Bengal).
Surgeon-Lieutenant R. F. Standage, I.M.S. (Bombay).
Surgeon-Lieutenant H. A. F. Knapton, I.M.S. (Bombay).
Surgeon-Lieutenant W. W. Clemesha, M.B., B.S., I.M.S. (Bengal).
Surgeon-Lieutenant Krishnaji Vishnoo Kukday, I.M.S. (Bombay).
Surgeon-Lieutenant H. A. D. Dickson, I.M.S. (Bengal).

SANITARY.

The 22nd March, 1897.

No. 1033.—In exercise of the powers conferred by section 2, sub-section (1), of the Epidemic Diseases Act (III of 1897), the Governor General in Council is pleased to prohibit the bringing of used apparel and bedding (except when carried as the personal baggage of travellers), rags, waste paper and used gunny bags, from the territories administered by the Governor of Bombay in Council including Sind into any other part of British India.

The 26th March, 1897.

No. 1093.—The following documents regarding quarantine and trade restrictions imposed in Foreign Countries in consequence of the existence of bubonic plague in India are published for general information :—

Quarantine notice, issued by the Norwegian Government.

Justice and Police Department
of the Norwegian Government.
Christiania, February 5, 1897.

Under date of the 1st instant, the following Royal Proclamation has been drawn up :—

"With reference to section 2 of the Quarantine Law of the 12th July, 1848, notice is hereby given, that ports in Arabia, Persia, and British India ('Forindien'), together with Formosa,

and the Pescadores in Eastern Asia, shall, until further notice, be regarded as infected with the Oriental pest; and that in compliance therewith, the regulations concerning quarantine against the pest contained in the abovenamed law, are to be immediately enforced, to which all persons concerned are required obediently to conform."

This is hereby made known in order to draw attention to the fact that at present unloading quarantine can only be performed at Christiania and Quarantine Station—see section 8 in the Quarantine Law of the 12th July, 1848, and section 11 in the Quarantine Regulation of the 10th February, 1849.

A number of copies of this Circular are herewith enclosed.

F. HAGERUP.
L. ESMARCH.

The British Consulate-General, Christiania.

Regulation issued by the Roumanian Government respecting the importation of waste paper.

Bucarest ce 28 Janvier, / 9 Février, *1897.*

Le Département des Affaires Etrangères s'empresse de porter à la connaissance de la Légation Royale que le Conseil des Ministres, sur l'avis du Conseil Supérieur Sanitaire et conformément à l'Art. 162 de la loi sanitaire, a pris la décision d'interdire l'importation en Roumanie du papier maculature sale, des jaurnaux usés (qui ont été lus) et de toute sorte d'imprimés salis introduits comme maculature.

Cette décision contenue dans le Journal du Conseil des Ministres No 13 est entrée en vigueur à partir du 23 Janvier, / 4 Février, 1897.

Regulations respecting Quarantine at Antwerp.

(Translation.)

Precautions to be taken at the Sanitary Station at Doel in the cases of all vessels (including those having clean bills of health) coming from infected ports, whether they have touched at intermediate ports or not.

Indirect Arrivals.

1. Disinfection of all latrines and urinals, and such other parts of the ship as may be deemed necessary.

2. The bilge water shall be pumped out, and a fresh supply of drinking water taken on board.

3 The Sanitary Officials shall inspect the list of passengers and the crew list and examine every person on board.

If it shall be found that any of the persons who left the port of origin with the vessel are no longer on board, satisfactory proof shall be demanded that they did not leave the ship on account of any epidemic or contagious disease.

4. The ship's manifest shall be submitted to the Sanitary Inspector, in order that he may ascertain that there are no goods on board of a suspicious nature or of which the introduction is forbidden.

In order to facilitate the carrying out of these measures, vessels can, if necessary, be detained at the Sanitary Station during one tide.

Any vessels having on board no merchandise of a suspicious or prohibited nature, can be exempted from detention, if a duly signed copy of her manifest has, five days before arrival, been forwarded to the President of the Sanitary Commission, and if they are able to produce a certificate (in duplicate) of the Sanitary Authorities of a port of call, free of any contagious disease, stating:—

(*a*) That measure for disinfection, similar to those described in provisions 1 and 2, have been carried into effect.

(*b*) That no person on board has suffered from any contagious disease during the whole voyage, if the duration thereof shall have been at least twelve days between the last infected port visited and the port at which the certificate is granted.

If the above conditions shall have been fulfilled, the Master must slacken speed at Doel to permit the quarantine boat to come alongside. The duplicate bills of health shall be delivered to the Sanitary Inspector; one of these shall be retained by him, and the other, after having been dated and stamped, will be returned to the Master, who shall deliver it to the Customs Authorities on his arrival in the port.

The greater number of countries having taken effective quarantine measures with regard to all goods coming from the plague-stricken districts of India, vessels arriving at Antwerp from healthy ports need undergo no special sanitary formalities.

At the same time certificates of origin must be produced for any suspicious or prohibited goods arriving even from a healthy port.

Merchandise.

A. Merchandise of which the introduction is forbidden even in transit—

1. Green hides, salted or pickled, raw hides, hoops, etc., fresh animal matter, etc.

(Exception is made in the case of salted green hides which have been treated with arsenic which are admitted for sale in Belgium.)

2. Wearing apparel, bedding, used or unused.

3. Old or new carpets, woollen goods, used or unused, silk stuffs.

4. Peacock feathers and small articles, imported retail, which might carry the germs of infection.

5. Bottles of liqueur and perfumes, imported retail.

6. Dress goods, drill, etc., not packed in compressed bales and secured with hoops.

7. Samples of raw wool, cotton, and jute, if not compressed and bound with hoops.

The goods mentioned in Nos. 2, 3, 4, 6, and 7 can be admitted after having been disinfected by the apparatus at the Doel Sanitary Station.

B. Merchandise admitted in transit but not for sale in Belgium—

1. Raw wool in pressed bales bound with hoops.

2. All dress goods and drill stuffs packed in pressed bales and bound with hoops.

The Sanitary Authorities can, however, order the bales to be sprinkled with disinfectant before they are unloaded from the vessel.

Antwerp, February 6, 1897.

Telegram, dated the 19th March 1897.

From—The Secretary of State, London.

To—The Viceroy, Calcutta.

Marseilles. My telegram* of yesterday. Undressed leather, raw hides, rags, animal matter, wool, prohibited even in transit. Oilseeds and coprah, whether in bag or bulk, carpets to be disinfected. If there has been no sickness on board or death during voyage, passengers undergo medical visit and disinfection before landing. Steamers with interdicted cargoes for English ports discharge other cargo in quarantine. Roumania. My telegram of 24th† February last, sacks from India transhipped at British ports allowed enter Sulina and Constanza after disinfection.

* Published in Home Department Notification No. 1020, dated the 20th March 1897.
† Published in Home Department Notification No. 758, dated the 27th February 1897.

Telegram, dated the 20th March 1897.

From—The Secretary of State, London.

To—The Viceroy, Calcutta.

My telegram of 15th* February last. Passengers from India can only enter Mesopotamia between Byazid and Khanakin.

* Published in Home Department Notification No. 583, dated the 19th February 1897.

Telegram, dated the 20th March 1897.

From—The Secretary of State, London.

To—The Viceroy, Calcutta.

Germany. Untanned skins and hides from India admitted if port free from plague, despatched after 11th February last compressed into airtight bales compressed for transport in or near harbour at port of departure. Bombay and Karachi specially excluded from this concession. Prohibition regarding Germany in my telegram* of 19th February last extended to goods from India transhipped in ports in Europe.

* Published in Home Department Notification No. 758, dated the 27th February 1897.

Telegram, dated the 22nd March 1897.

From—The Secretary of State, London.

To—The Viceroy, Calcutta.

Turkey. Susceptible goods including jute sacking from Indian ports to be disinfected in Lazaret; but if certified suspects admitted to free pratique in port of transhipment, disinfection unnecessary.

Telegram, dated the 24th March 1897.

From—The Secretary of State, London.

To—The Viceroy, Calcutta.

Peru. All ships coming from Indian ports with clean bill of health admitted to free pratique. Ten days' quarantine on arrival from infected ports, but cargo from infected ports cannot be discharged. No relaxation of rules for vessels previously calling other ports.

Telegram, dated the 25th March 1897.

From—The Secretary of State, London.
To—The Viceroy, Calcutta.

Italy. My telegram of 8th* February last. Prohibition to import raw hides includes arsenicated and dry-salted hides.

* Published in Home Department Notification No. 449, dated the 13th February, 1897.

Telegram, dated the 25th March 1897.

From—The Secretary of State, London.
To—The Viceroy, Calcutta.

Réunion. Rice and grain in bags from Bombay must be transferred on arrival to fresh uninfected bags. No susceptible articles admitted.

Germany. My telegram of 20th* March last. Dry-salted and arsenicated hides not admitted from Indian infected ports. Prohibited articles repulsed from Hamburg, though transhipped in European ports.

Madagascar. All ships coming from *Indian infected ports are repulsed.*

Mozambique grants pratique.

* Published in this Notification.

No. 1101.—The following rules for quarantine against plague, which have been made by the Chief Commissioner of Burma with the previous sanction of the Governor General in Council, are published for general information.

The rules have effect from the 15th March 1897 in the Ports of Rangoon, Akyab, Moulmein and Bassein as a temporary measure :—

I.—The commander of every vessel, including junks or other native craft, arriving from Goa, shall, on arrival, at the pilot station, hoist a yellow flag and indicate by signal the port from which she has come.

II.—Such commander shall not, except as hereinafter provided, allow any communication either with the shore or with any other vessel or boat except with the boat supplying a pilot and in that case communication shall be limited to receiving on board the pilot, his servant, if any, and baggage.

III.—The pilot shall not take such vessel higher than Elephant Point, the Stone pier, Lower Anchoring creek or Takaing, as the case may be, but shall anchor it there until the Health Officer of the Port has visited it and ascertained by enquiry from the commander whether any person on board is suffering, or has during the voyage suffered, from plague If the Health Officer is satisfied by such enquiry that no person on board is suffering, or during the voyage has suffered, from plague, the Health Officer *may*, by writing under his hand to be delivered to the commander, permit such vessel to haul down the yellow flag and proceed upwards in the port and hold free communication with the shore and with vessels and boats in port. Provided that, if the vessel has undergone since leaving Goa a quarantine, which is properly proved, for not less than eight days at Colombo, or some other British Port, the Health Officer *shall* grant such permission as aforesaid.

If the vessel has not undergone eight days' quarantine at Colombo, or some other British port since leaving Goa, the Health Officer *may* direct the commander to take the vessel to the quarantine anchorage and there to remain for a period of eight days from the date of arrival in the harbour. In such case the Health Officer shall also direct the commander to prohibit, during the period for which the vessel remains at the quarantine anchorage as aforesaid, all communication, except such as is hereinafter provided for between such vessel and the shore, or other vessels and boats in the harbour.

IV.—If the Health Officer shall have reason to believe at the time when the vessel arrives in the harbour that any person on board is suffering, or during the voyage has suffered, from plague, he shall direct the commander to take the vessel to the quarantine anchorage as aforesaid, and there to remain for a period of fifteen days from the day of arrival in the harbour; and shall further direct that during such fifteen days intercourse between the said vessel and the shore or other vessels and boats in the harbour shall be prohibited as provided in Rule III.

V.—If during the period a vessel is at the quarantine anchorage aforesaid any case or cases of plague should occur on board, the said vessel shall remain in quarantine for a period of fifteen days from the date of the last case occurring, and be subject to all the prohibitions provided for in Rules III and IV.

VI.—When any vessel has been placed in quarantine as aforesaid, the Health Officer may direct the removal of so many of the passengers and crew as may not be suffering from illness, and whose services may not be required on board the veesel, to such particular spots as may from time to time be selected by the Chief Commissioner as places of quarantine, there to remain for a period of eight days, or, if the vessel has been placed in quarantine for fifteen days, for a period of fifteen days. If a case of

plague occurs among such passengers and crew during any such period, they shall remain in a place of quarantine for a period of fifteen days from the date of the occurrence of the last case of such illness.

VII.—Any mails or cargo which may be brought by any vessel so arriving shall be landed under such precautions as the Health Officer may deem necessary to prevent the spread of the disease.

VIII.—It will be the duty of the Conservator of the Port to facilitate the conveyance to all vessels in quarantine of such supplies of provisions, stores, and other articles as may be required by those on board. Such supplies will be placed on the boats of the vessels in quarantine to be subsequently removed by members of their crews.

IX.—All vessels arriving at Rangoon, Akyab, Moulmein or Bassein which may have communicated with any vessel coming from Goa shall be subjected to the same quarantine as vessels arriving at those ports from Goa unless the communication was held after the vessel from Goa was released from quarantine.

JUDICIAL.

The 20th March, 1897.

No. 286.—The Honourable Mr. Justice Gordon having tendered the resignat ion, as from the 1st April, 1897, of his appointment as an Officiating Judge of the High Court of Judicature at Fort William in Bengal, *vice* the Honourable Sir H. T. Princep, the Governor General in Council is pleased, under the provisions of the Indian High Courts Act, 1861 (24 and 25 Vict., Cap. 104), section 7, to appoint Mr. J. F. Stevens, Indian Civil Service, Judicial Commissioner of the Central Provinces, to officiate as a Judge of the said Court from the said date until further orders.

No. 289.—Mr. S. Ismay, Indian Civil Service, Additional Judicial Commissioner, Central Provinces, is appointed to officiate as Judicial Commissioner of the Central Provinces, during the absence on deputation of Mr. J. F. Stevens, or until further orders.

The 26th March, 1897.

No. 354.—In exercise of the power conferred by section 4 of the Punjab Courts Act (XVIII of 1884), as amended by Act XIX of 1895, the Governor-General in Council is pleased to appoint Mr. J. Frizelle, of the Indian Civil Service, one of the Judges of the Chief Court of the Punjab, to perform the duties of Chief Judge of that Court during the absence on leave of Sir Charles A. Roe.

The Governor-General in Council is also pleased under the provisions of the same section to appoint Mr. W. O. Clark, of the Indian Civil Service, to officiate as a Judge of the Chief Court of the Punjab, during the absence on leave of Sir Charles A. Roe, or until further orders.

POLICE.

The 25th March, 1897.

No. 169.—The services of Lieutenant K. H. Jackson, 11th Bengal Lancers, are placed at the disposal of the Chief Commissioner of Burma for employment in the Burma Military. Poljce.

The 26th March, 1897.

No. 171.—The services of Lieutenant F. R. Nethersole, 17th Bengal Infantry, a Commandant in the Burma Military Police, are replaced at the disposal of His Excellency the Commander-in-Chief, with effect from the 19th April, 1897.

No. 173.—The services of Lieutenant J. H. Vanderzee, 3rd Infantry, Hyderabad Contingent, are placed at the disposal of the Chief Commissioner of Burma, for employment in the Burma Military Police.

No. 175.—The services of Lieutenant A. C. McCrea, 37th Dogras, are placed at the disposal of the Chief Commissioner of Burma, for employment in the uBrma Military Police.

ECCLESIASTICAL.

The 26th March, 1897.

No. 105.—The services of the Reverend A. Ferrier, Senior Chaplain of the Church of Scotland, are placed at the disposal of the Military Department, with effect from the 17th March 1897.

J. P. HEWETT,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

FAMINE.

Calcutta, the 23rd March, 1897.

No. 890—32-11-F.—The services of the following officers are placed at the disposal of the Government of the North-Western Provinces and Oudh for famine duty :—

Major F. G. Pollock, 7th Regiment of Bengal Cavalry ;

Captain A. Giles (The Shekhawati) Regiment of Bengal Infantry ;

Lieutenant C. D. Mears, 8th Regiment of Bengal Cavalry.

No. 891—32-11-F.—With reference to Notification No. 793—32-9-F., dated the 12th March, 1897, it is notified that Lieutenant R. G. Bagley 3rd Regiment of Bengal Infantry, has reverted, to Military duty.

The 25th March, 1897.

No. 911-F.—The services of the following officers are placed at the disposal of the Chief Commissioner, Central Provinces, for famine duty :—

Lieutenant E. O'Brien, 30th Regiment of Bombay Infantry (3rd Baluch Battalion) ;

Lieutenant C. H. C. Grace, 5th Regiment of Bombay (Light) Infantry ;

Lieutenant A. P. Shewell, 23rd Regiment of Bombay Infantry.

No. 916-F.—The services of the following officers are placed at the disposal of the Government of Bengal for famine duty :—

Lieutenant T. P. C. Smith, The Queen's Own (Royal West Kent Regiment) ;

Lieutenant A. F. Dalzel, the Devonshire Regiment ;

Lieutenant R. M. Battye, 6th (The Prince of Wales') Regiment of Bengal Cavalry ;

Lieutenant C. Kaye, 21st (Punjab) Regiment of Bengal Infantry ;

Lieutenant G. R. Cassels, 35th (Sikh) Regiment of Bengal Infantry.

LAND SURVEYS.

The 24th March, 1897.

No. 659—36-4.—In supersession of this Department Notification No. 530—36-2, dated 11th March, 1897, Colonel J. E. Sandeman, I S C., Deputy Surveyor General in charge Revenue Branch, is granted, under rule IX of the Military Furlough Regulations of 1868, furlough out of India on private affairs for one year and 125 days, with effect from the 1st May, 1897, or the subsequent date on which he may avail himself of it.

EMIGRATION.

The 25th March, 1897.

No. 411—46-10.—In exercise of the power conferred by section 102, sub-section (1), of the Indian Emigration Act (XXI of 1883, as amended by Acts XVIII of 1890 and VII of 1897), the Governor General in Council is pleased to declare that, on and from the date of this Notification, a native of India who departs by sea from the port of Negapatam in British India under an agreement to labour for hire in the State of Sarawak, shall not be deemed to emigrate within the meaning of the said Act.

DENZIL IBBETSON,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 23rd March, 1897.

No. 1137-I. B.—Whereas the Chiefs of Nawanagar, Dhrol and Rajkot and the Talukdars of Jália and Pál have ceded to the British Government the civil and criminal jurisdiction exercised by them within the lands which lie within their respective territories and are occupied or may hereafter be occupied by the Jamnagar-Rajkot Railway (including the lands occupied by stations, outbuildings, and for all other railway purposes) ; and whereas the Governor-General in Council has now full jurisdiction within the aforesaid lands : In exercise of this jurisdiction, and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act (XXI of 1879), and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to issue the following orders :—

PART I.

(1) The provisions, so far as they may be suitable and as amended by subsequent enactments, of the Acts mentioned below are hereby declared to apply to the aforesaid lands, namely :—

Act XLV of 1860 (The Indian Penal Code).

Act VI of 1864 (The Whipping Act).

Act I of 1871 (The Cattle Trespass Act, 1871).

Act I of 1872 (The Indian Evidence Act, 1872).
Act X of 1882 (The Code of Criminal Procedure, 1882).

(2) The Code of Criminal Procedure, 1882, shall be subject, in its application to the aforesaid lands, to the following modifications, namely :—

(a) Trials before the Court of Session may, in the discretion of the Sessions Judge, be without a jury or the aid of assessors.

(b) Sentences of transportation or imprisonment for more than seven years passed by the Court of Session shall be referred for confirmation to the Governor of Bombay in Council. In any case so referred the Governor of Bombay in Council may either confirm the sentence or pass any other sentence warranted by law, or may annul the conviction and order a new trial on the same or an amended charge, or may acquit the accused person.

(c) Appeals from Magistrates of the second class shall lie to the Court of Session and not to the District Magistrate.

(3) For the purpose of facilitating the application of the provisions of the enactments hereby applied, any Court within the aforesaid lands may construe them with such alterations, not affecting the substance, as may be necessary or proper to adapt them to the matter before the Court.

PART II.

For the purposes of the exercise of criminal jurisdiction within the aforesaid lands, the following arrangements shall be made namely :—

(1) The Assistant Political Agent in Halar for the time being, and the Deputy Assistant Political Agent in Halar for the time being, shall respectively exercise the powers of a District Magistrate and a Magistrate of the first class as described in the Code of Criminal Procedure, 1882.

(2) The Criminal Court of the Political Agent in Kathiawar as constituted for the time being and the Governor of Bombay in Council, shall respectively exercise the powers of a Court of Session and a High Court as described in the Code of Criminal Procedure, 1882, in respect of all offences over which jurisdiction is exercised by the said Magistrates : Provided that, subject to the general control of the said Governor in Council, the said Political Agent's Court shall also exercise the powers of a High Court as described in Chapter XXXII of the said Code of Criminal Procedure, 1882, in respect of the proceedings of the said Magistrates.

(3) This part of this notification applies to all proceedings except—

(a) proceedings against European British subjects or persons jointly charged with European British subjects ; and

(b) proceedings pending at the date of this notification ;

which shall be carried on as if this notification had not been issued.

PART III.

For the purposes of the exercise of civil jurisdiction within the aforesaid lands, the following arrangements shall be made, namely—

(1) The Court of the Political Agent in Kathiawar for the time being, the Assistant Political Agent in Halar for the time being, and the Deputy Assistant Political Agent in Halar for the time being, shall respectively exercise within or in respect of the aforesaid lands the same civil jurisdiction as is exercised by them within the limits of the Kathiawar Political Agency under the rules for defining the jurisdiction, original and appellate, to be exercised by the Civil Courts of the Political Agency in Kathiawar published at page 312 of the Kathiawar Agency Gazette, dated the 27th December, 1883.

(2) In the administration of civil justice within or in respect of the aforesaid lands, the rules referred to in the last foregoing paragraph and the Code of Civil Procedure (Act XIV of 1882), so far as they may be suitable and as amended by subsequent rules or enactments, as the case may be, shall be taken as general guides.

(3) This part of this notification applies to all proceedings except proceedings pending at the date of this notification, which shall be carried on as if this notification had not been issued.

No. 1138-*I.-B.*—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act (XXI of 1879) and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct that, in the Notifications of the Government of India in the Foreign Department cited in the margin and relating to jurisdictional arrangements within the limits respectively of the Bhaunagar-Gondal-Junagar-Porbandar Railway and the Morvi State Railway, so much as refers to the Indian Railway Act (IV of 1879), the Bombay District Police Acts (Bombay Act VII of 1867 and Bombay Act IV of 1890), the appointment of a Superintendent of Railway Police, and the investiture of such Superintendent of Railway Police and of the Political Agent in Kathiawar with powers as described in the Bombay District Police Act, 1890, is hereby cancelled.

(1) No. 108 I.-J., dated the 18th May, 1881, as amended by Notifications No 2904-I., dated the 31st July 1884, No. 65-I., dated the 7th January, 1886, and No. 3342-I., dated the 10th October, 1895.
(2) No. 3817-I., dated the 25th September, 1888, as amended by Notification No. 3344-I., dated the 10th October, 1895.
(3) No. 3904-I., dated the 21st November, 1890, as amended by Notification No. 3345-I., dated the 10th October, 1895.
(4) No. 3909-I., dated the 1st November, 1894.
(5) No. 3902-I., dated the 21st November, 1890, as amended by Notification No. 3346-I., dated the 10th October, 1895.

The 24th March, 1897.

No. 519-G.—With effect from the 10th February, 1897, Captain P. Z. Cox, Indian Staff Corps, is confirmed in the appointment of First Assistant to the Governor General's Agent at Baroda, and Lieutenant F. deB. Hancock, Indian Staff Corps, in that of Assistant in charge of the Amreli Mahals.

No. 522-G.—The Governor-General in Council is pleased to recognise the appointment of Mr. W. Bleeck as Acting Consul for Germany at Calcutta, during the absence of Mr. O. Schmidt-Ernsthausen.

No. 526-G.—Captain F. W. P. Macdonald, Indian Staff Corps, Political Assistant of the 1st class, is appointed, on return from leave, to officiate as a Political Agent of the 3rd class, and is posted as First Assistant to the Governor-General's Agent in Baluchistan, with effect from the 18th March, 1897.

No. 578-E.B.—The services of Major B. B. Russell, R.E., are replaced at the disposal of the Military Department, with effect from the 18th March, 1897.

The 25th March, 1897.

No. 537-G.—The services of Captain E. W. S. K. Maconchy, D.S.O., Indian Staff Corps, 4th Sikh Infantry, are placed temporarily at the disposal of the Government of the Punjab.

No. 543-G.—The Governor-General in Council is pleased to recognise the appointment of Mr. G. H. Boner, as Acting Consul for Germany at Karachi, during the absence of Mr. August Thoele.

No. 549-G.—Captain C. H. Pritchard, Indian Staff Corps, Officiating Political Agent of the 3rd class, is posted as Assistant Commissioner of Ajmere, with effect from the date of assuming charge.

No. 552-G.—Mr. C. E. Biddulph, Assistant Commissioner of the 1st class (seconded) in the Hyderabad Assigned Districts, is granted furlough for one year, on medical certificate, under Article 340 (*a*) of the Civil Service Regulations, with effect from the 31d March, 1897.

No. 554-G.—The privilege leave granted to Lieutenant C. T. Ducat, Indian Staff Corps, Officiating Political Assistant of the 1st class, and First Assistant to the Political Resident in the Persian Gulf, in Notification No. 1852-G., dated the 21st November, 1896, is extended by six days.

No. 1165-I-A.—In exercise of the powers conferred by sections 8 and 9, respectively, of the Indian Christian Marriage Act (XV of 1872), the Governor-General in Council is pleased—

(*a*) to appoint the Reverend Govind Ram, the Reverend Nathaniel Das, the Reverend Lal Chand and the Reverend Silas Paul, of the Baptist Church, to be Marriage Registrars within the Native States of Patiala and Nalagarh, and

(*b*) to grant licenses to the said Reverend Govind Ram, Reverend Nathaniel Das, Reverend Lal Chand and Reverend Silas Paul, authorizing them to grant certificates of marriage between Native Christians within the said States.

The 26th March, 1897.

No. 1188-I.B.—In exercise of the powers conferred by the Notification of the Government of India in the Foreign Department, No. 3631-I., dated the 21st September, 1892, the Governor-General in Council is pleased to direct the transfer of the following Civil Appeals pending before the First Assistant Resident at Hyderabad, by virtue of his jurisdiction over the Cantonment of Secunderabad, to the Civil and Sessions Judge, Hyderabad Assigned Districts :—

1. CIVIL APPEAL NO. 23 OF 1896.

Soma Muthia and Amanbi *versus* Alladi Narsia.

2. CIVIL APPEAL NO. 28 OF 1896.

Arcot Cothandaram Moodliar *versus* { (1) A. Padhanabharao Moodliar. (2) A. Subraya Moodliar.

3. CIVIL APPEAL NO. 2 OF 1897.

B. Appiah *versus* A. Loganatham Moodliar.

4. CIVIL APPEAL NO. 4 OF 1897.

Lala Balibhadhra Sitaram *versus* Nowrathan Dass.

5. CIVIL APPEAL NO. 5 OF 1897.

Jethmal Chouth Mull *versus* { (1) Hameedudin. (2) Tamizuddin.

6. CIVIL APPEAL NO. 6 OF 1897.

(1) K. Seetaram, (2) Narsimloo *versus* { (1) M. Kishtamah, Goldsmith. (2) K. Badrachellam.

7. CIVIL APPEAL NO. 8 OF 1897.

Noor Mahomed and Buranbee *versus* A. P. Mergler.

No. 1189-I.B.—In exercise of the powers conferred by the Notification of the Government of India in the Foreign Department, No. 3633-I., dated the 21st September, 1892, the Governor-General in Council is pleased to direct the transfer of the following Civil Appeals pending before the First Assistant Resident at Hyderabad, by virtue of his jurisdiction over the Hyderabad Residency Bazars, to the Civil and Sessions Judge, Hyderabad Assigned Districts :—

1. CIVIL APPEAL NO. 26 OF 1896.

Sivamma Gowlin *versus* Shaik Hamid.

2. CIVIL APPEAL NO. 13 OF 1897.

N. F. Bhandara *versus* Koopamah, wife of P. Ranga Naiklu Naidoo.

No. 1190-I.B.—In exercise of the powers conferred by the Notification of the Government of India in the Foreign Department, No. 3478-I., dated the 9th September, 1892, the Governor-General in Council is pleased to direct the transfer of the following Sessions case pending before the First Assistant Resident at Hyderabad, by virtue of his jurisdiction over the Hyderabad Residency Bazars, to the Civil and Sessions Judge, Hyderabad Assigned Districts:—

SESSIONS CASE NO. 1 OF 1897.

The Crown *versus* { (1) Syed Mohiuddin. (2) Abdur Rahman.

W. J. CUNINGHAM,
Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

STATISTICS AND COMMERCE.
MERCHANT SHIPPING.

Calcutta, the 24th March 1897.

No. 1360-S.R.—Under the provisions of Sections 65 and 89 of the Merchant Shipping Act (57 and 58 Vic., chap. 60) the Governor General in Council is pleased to direct that the forms referred to in the Memorandum of the Board of Trade and General Order of Her Majesty's Commissioners of Customs set forth below shall be adopted in British India for the registry of British ships under the said Act, with effect from the 1st April 1897.

A supply of the forms can be obtained on application at Calcutta, Madras, and Bombay from the Port Officer, and at any other port from the officer appointed by the local Government to be a Registrar of British Ships at that port.

(1) Memorandum of the Board of Trade, dated July 1896, No. 547.

It has been thought expedient to make alterations in certain of the forms used in connection with the registry of British ships. The forms so altered have, in accordance with section 65 of the Merchant Shipping Act, 1894, been prescribed by the Commissioners of Customs with the consent of the Board of Trade, and public notice of the alterations has been given by the Commissioners in the United Kingdom.

As the section quoted above requires the prescribed forms to be used by all Registrars of Shipping, and as section 89 of the Act provides that the Governor of each British Possession shall occupy the place of the Commissioners of Customs in matters relating to the Registry of Ships, it is necessary that notices, somewhat similar to those issued in the United Kingdom by the Commissioners of Customs, should be issued in the British Possessions.

A copy of the Notice issued by the Commissioners, and a copy of their General Order ($\frac{19}{1896}$) upon the subject are enclosed, and it is suggested that in framing similar notices and instructions in British Possessions the 1st January, 1897, would be a convenient date for bringing the new forms into use.

No alteration involving any question of principle affecting the registry of ships has been made, the old forms and the new being practically the same. It would, therefore, be advisable that any notice of the kind proposed should be so framed as not to invalidate any old form which may be inadvertently used after the date upon which the new forms come into use.

Copies of the new forms Nos. 1 to 18A are enclosed, and a supply of these forms for use can be obtained on application in the usual manner.

(2) General Order No. $\frac{19}{1896}$ dated 5th May 1896. by the Commissioners of Customs, referred to above.

With reference to Section 65 of the Merchant Shipping Act, 1894, 57 and 58 Vict, C. 60, and to General Order $\frac{96}{1894}$, the Commissioners have now, with the consent of the Board of Trade, prescribed the Forms specified in Part I of Schedule II of the above Act. They have, also with the consent of the Board of Trade, approved of the revision of the Forms specified in Part I, Schedule of the above Act.

The following List embraces the Forms in question, *viz.*:—

Form No. 1. Certificate of Survey.

2. Declaration of Ownership by individual. Resident or non-resident Owner or Transferee a natural born subject.

Form No. 3. Declaration of Ownership by individual. Owner or Transferee resident in Her Majesty's Dominions (naturalized subject, etc.).

" 4. Declaration of Ownership by individual. Owner or Transferee *not* resident in Her Majesty's Dominions (naturalized subject, etc.).

" 5. Declaration by Joint Owners or Transferees attending together.

" 6. Declaration by a Joint Owner or Transferee.

" 7. Declaration of Ownership (special cases).

" 8. Declaration of Ownership on behalf of a Body Corporate.

" 9. Certificate of British Registry.

" 10 Bill of Sale.

" 11. Mortgage (to secure Principal Sum and Interest).

" 12. Mortgage (to secure account current, etc.).

" 13. Declaration by Representative of a deceased Owner or Mortgagee taking by transmission.

" 14. Declaration of Ownership or Interest on transmission by Bankruptcy.

" 15. Declaration on transmission by marriage.

" 16. Certificate of Mortgage.

" 17. Certificate of Sale.

" 18. Revocation of Certificate of Mortgage or Sale.

" 18*a* Provisional Certificate.

The Forms now prescribed are to be adopted in the British Islands on and after the 1st July next Any of the previous Forms remaining on hand on that date are to be treated as waste paper. A supply of the Forms No. 2 to No 18, inclusive, can be obtained on application in the usual manner to the 2nd Division of the Secretary's Office Form No 1, Certificate of Survey, and No. 18*a*, Provisional Certificate, which are not in use by Officers of this Department, will be obtained, kept, and issued by the Board of Trade.

A copy of the enclosed Notice which has been prepared in accordance with Paragraph 2 of Section 65 of the Merchant Shipping Act, 1894, is to be posted up at all places where Registry transactions may take place.

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL.

The 26th March, 1897.

No. 1380-S. R.—In exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Governor General in Council is pleased to remit the duty payable under the said Act on transfers of leases of the class mentioned in Clause (*b*) of Article 13 of Schedule II to the said Act.

LEAVE AND APPOINTMENTS.

The 24th March, 1897.

No. 1369-G.—The following promotions and reversions of officers of the Account Department during the month of February, 1897, are notified:—

With effect from the 4th February, 1897,

Mr. G. H. R. Hart to officiate in class I,

Mr. C. J. Rivett-Carnac to revert to class II,

Mr. H. S. Groves to revert to class III,

Messrs. H. Ung and A H. Anthony to revert to class IV,

Messrs. G. C Ray, M. A. Hydari, and K. L. Datta to revert to class V, and

Mr. C. W. C. Carson to officiate in class VI, instead of in class V, of the Enrolled List.

With effect from the 11th February, 1897,

Mr. J. C Mitra to officiate in class VI, instead of in class V, of the Enrolled List.

Mr. J. S. Milne to revert to the class of Probationers.

With effect from the 26th February, 1897,

Mr. L. J. W. Worgan to officiate in class VI of the Enrolled List.

Mr W. D. Woollam to revert to the class of Probationers.

J. F. FINLAY,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 26th March, 1897.

APPOINTMENTS.

ARMY STAFF.

No. 345.—Captain E. H. J. Reay, Wiltshire Regiment, Deputy Assistant Adjutant General, Belgaum District, to be Deputy Assistant Adjutant General, Head Quarters, Madras Command, *vice* Major A. H. B. Cavaye, appointed Assistant Military Secretary and Aide-de-Camp to His Excellency the Lieutenant-General Commanding the Forces, Madras. Dated 18th March, 1897.

No. 346.—Captain W. S. Banks, Dorsetshire Regiment, station staff officer, Bellary, and officiating Deputy Assistant Adjutant General, Rangoon District, to be a Deputy Assistant Adjutant General, on the establishment in the Madras Command, *vice* Captain E. H. J. Reay, appointed Deputy Assistant Adjutant General, Head Quarters, Madras Command. Dated 18th March, 1897.

LONDON GAZETTE.

No. 347.—The following extracts are published for general information :—

"London Gazette," dated the 2nd March, 1897, page 1257.

WAR OFFICE, PALL MALL,

2nd March, 1897.

* * * * * *

BREVET.

The promotion to the rank of Colonel of Lieutenant-Colonel W. H. Lyster, Indian Staff Corps, is dated 10th October, 1896, and not as stated in the Gazette of 1st December, 1896.

The undermentioned Lieutenant-Colonels to be Colonels :—

Robert A. Prideaux, Bombay Infantry. Dated 5th January, 1897.

* * * * * *

INDIAN STAFF CORPS.

Colonel James H. Prendergast is transferred to the Unemployed Supernumerary List. Dated 1st January, 1897.

PENSIONS.

WARRANT OFFICERS.

No. 348.—Conductor Thomas Grant, Public Works Department, Bombay, has been transferred to the pension establishment, with effect from the 21th March, 1897.

PROMOTIONS.

MISCELLANEOUS LIST.

BENGAL.

No. 349.—Honorary Lieutenant and Deputy Assistant Commissary George Cooper, office of the Inspector General of Artillery in India, to be Assistant Commissary.

Conductor (Honorary Lieutenant) George Curtis, office of the Adjutant General in India, to be Deputy Assistant Commissary.

Sub-Conductor Arthur Edwards, office of the Adjutant General in India, to be Conductor.

Sergeant Henry James Penson, Army Remount Department, to be Sub-Conductor.

With effect from the 21st February, 1897, *vice* Honorary Lieutenant and Assistant Commissary Charles Powis, retired.

Sub-Conductor Thomas Miller, office of the Inspector General of Artillery in India, to be Conductor.

Sergeant William Mack, office of the Inspector General of Artillery in India, to be Sub-Conductor,

With effect from the 27th February, 1897, *vice* Conductor McCusker, retired.

RETIREMENTS.

No. 350.—Brigade Surgeon-Lieutenant-Colonel Hugh Johnstone, M. D., Indian Medical Service (Bengal), Civil Surgeon and Port Health Officer, Rangoon, is permitted to retire from the service, with effect from the 9th April, 1897, subject to Her Majesty's approval.

No. 351.—Surgeon Lieutenant Alfred Moore, M.D., Indian Medical Service (Madras) is permitted to resign the service, with effect from the 15th April, 1897, subject to Her Majesty's approval.

VOLUNTEER CORPS.

PROMOTIONS.

No. 352.—*East Indian Railway Volunteer Rifle Corps*—

The second Christian name of Captain Huddleston is Batten, and not as notified in G. G. O. No. 261 of 1897.

RESIGNATIONS.

No. 353.—*South Indian Railway Volunteer Rifle Corps*—

Captain J. W. Nice resigns his commission.

MILITARY WORKS DEPARTMENT.

No. 354.—The following promotions and reversions are made in the Engineer establishment of the Military Works Department, with effect from the dates specified :—

NAME.	From	To	Nature of promotion, etc.	With effect from
Major S. Grant, R.E.	Superintending Engineer, class II, *temporary.*	Superintending Engineer, class III, *temporary.*	Reversion	22nd November, 1896.
Lieutenant-Colonel W. Peacocke, C.M.G., R.E.	Superintending Engineer, class II, *officiating.*	Superintending Engineer, class III, *officiating.*	Reversion	
Major J. Kellie, R.E.	Superintending Engineer, class III, *temporary.*	Executive Engineer, 1st grade.	Reversion	
Major S Grant, R.E.	Superintending Engineer, class III, *temporary.*	Executive Engineer, 1st grade.	Reversion	1st December, 1896.
Lieutenant-Colonel W Peacocke, C.M.G., R.E.	Superintending Engineer, class III, *officiating.*	Superintending Engineer, class III, *temporary.*	Temporary	
Lieutenant-Colonel W. Duperier, R.E.	Superintending Engineer, class II, *temporary.*	Superintending Engineer, class III.	Reversion	22nd January, 1897.
Colonel H. A. Graves, S.C.	Superintending Engineer, class III, *temporary.*	Executive Engineer, 1st grade.	Reversion	

P. J. MAITLAND, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 26th March, 1897.

Under clause 53 of the Regulations appended to the Regimental Debts Act of 1893, it is notified that reports of the deaths of the undermentioned Commissioned Officers on the dates specified, were received in the Military Department between the 20th and the 26th March, 1897 :—

Corps.	Rank and Names.	Date of Decease.	Place of Decease	Testate or Intestate.	REMARKS.
Indian Staff Corps (14th Bengal Lancers).	Major G. W. Younghusband.	23rd March, 1897	Jubbulpore.		
Royal Artillery (17th Battery)	Lieutenant H. G. F. Geary	23rd March 1897	Jubbulpore.		
2nd Battalion, York and Lancaster Regiment.	2nd Lieutenant W. H. Luttman Johnson.	25th March 1897	Agra.		

P. J. MAITLAND, *Major-General,*
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 20th March, 1897.

No. 132.—With reference to Public Works Department Code, Volume I, Chapter II, paragraph 81, and Notification No. 42, dated the 28th January, 1897, it is hereby notified that the Entrance examination qualifying for admission to the Superior Accounts Branch of the Public Works Department will be held this year on the 22nd November and five following days.

The 22nd March, 1897.

No 133.—With reference to Foreign Department Notification No. 473, dated the 17th March, 1897, the services of Mr. F. St. G. M. Smith, Executive Engineer, 2nd grade, are replaced at the disposal of the Agent, Governor General for Rajputana and Central India.

The 23rd March, 1897.

No. 134.—With reference to Public Works Department Notification No. 144, dated the 11th April, 1895, Mr. M. S. S. O'Connor, in class III, grade 4 (sub. *pro tem.*), of the Superior Revenue Establishment of State Railways, Traffic Department, is confirmed in his appointment as Assistant Traffic Superintendent in class III, grade 4, of that establishment, with effect from the 1st February, 1895.

No. 135.—The services of Lieutenants L. H. Close, R.E., Executive Engineer, 4th grade, temporary rank, Military Works Department, and G. R. Pridham, R.E., Officiating Assistant Engineer, 2nd grade, Military Works Department, who have been temporarily deputed to the Public Works Department for employment on Famine Relief Works, are placed at the disposal of the Government of Bengal.

The 24th March, 1897.

No. 136.—Mr. W. H. H. James, District Traffic Superintendent in class II, grade 4, of the Superior Revenue Establishment of State Railways, is appointed to officiate as Traffic Superintendent, Eastern Bengal State Railway, in class I of that establishment during the absence of Mr. C. L. Biscoe, on privilege leave, or until further orders.

No. 137.—That portion of Public Works Department Notification No. 85, dated 20th February, 1897, which relates to Lieutenant G. T. Scott, R.E., is hereby cancelled.

No. 138.—Rai Sahib Bidhu Bhusan Biswas, Assistant Engineer, 2nd grade, North-Western Provinces and Oudh, on furlough, is permitted to retire from the service, with effect from the 1st April, 1897.

The 25th March, 1897.

No. 139.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act (XIII of 1885), the Governor General in Council is pleased to direct that, for Rules 48 (and note), 59, 61, 64, 76 (paragraph I), 92, 98, 108, 120, 121 and 122 in section II of the rules published under the Notification of the Government of India in the Public Works Department, No. 214, dated the 10th June, 1891, the following shall, with effect from the 1st April, 1897, be substituted, namely:—

Rule 48.—Deferred telegrams are not transmitted till the wires are clear of Urgent and Ordinary telegrams but they are delivered by messengers between day-break and 9 P.M. (local time).

Rule 59. Free Delivery.—Telegrams are delivered free of charge within five miles of a Telegraph Office. Beyond the free delivery circle, telegrams will be sent by post without charge or by such other means as the Sender may arrange and pay for (Rule 100).

Rule 61. Reply given to messenger.—Save in the case of a postman delivering a telegram in the ordinary course of postal delivery, the messenger, who delivers a telegram, may be entrusted with the Reply, provided he be not detained for this purpose more than five minutes. The fact of the Reply having been given to the messenger, and the amount paid to him, should be mentioned on the receipt given for the original telegram.

Rule 64. Undelivered telegrams.—When a telegram cannot be delivered, the office at destination sends a Service telegram to that effect and the Sender is informed.

Rule 76. Delivery by boat.—When an Inland telegram has to be delivered on board a ship, which cannot be reached without a boat (*i.e.*, when the ship is not alongside a wharf, pier, or jetty) or at a place which cannot be reached without a boat, the Sender must prepay boat-hire, otherwise the telegram will be handed to the Post Office by the Terminal Telegraph Office for delivery at the Sender's risk. The indication (*Bpd*) (Boat-hire paid) or (*Bpdn*) (Boat-hire paid double, if the Sender wants the telegram sent on board at night) should be entered before the address (in the space marked *Official Instructions*). Boat-hire prepaid, but not expended, will be refunded on application being made by the Sender to the *Superintendent, Check Office, Government Telegraph Department, Calcutta.*

Rule 92.—The Sender of a telegram can require that a notice shall be telegraphed to him of the date and hour of its delivery. He should write on the form (in the space marked *Official Instructions*) the instructions (C. R.) as in Rule 10 (*d*). The charge for such notice or acknowledgment is one rupee. This Advice of Delivery may be addressed to him at any place he may name.

Rule 98.—Telegrams addressed to places where there are no Telegraph Offices can be sent to destination according to the Sender's request by post. Telegrams can also be sent by such other means as the Sender may arrange and pay for.

Rule 108.—Charges, etc.,—The word *Semaphoric* should be written on telegrams (in the space marked *Official Instructions*) to be so signalled to ships. The charge for Semaphoric telegrams is the usual charge plus a fixed fee of eight annas. In case of Semaphoric telegrams addressed to ships, the charges must be paid by the Sender; in case of such telegrams received from ships, the charges must be paid by the Addressee before delivery.

Rule 120.—If through the fault of any Telegraph Administration in India a Private telegram of any class be not delivered, or in the case of Urgent and Ordinary telegrams be subjected to serious delay, the whole charge made for it will be returned to the Sender.

Rule 121.—If a Private telegram be delivered wholly or partially in an unintelligible state, a refund will be made only when it is a collated telegram (Rule 91).

Rule 122.—No refund will, under any circumstances, be made for a State telegram of any Class, or for a Deferred Private telegram on the ground of delay.

The 26th March, 1897.

No. 141.—Mr. F. D. Fowler, Executive Engineer, 1st grade, State Railways, and Deputy Consulting Engineer for Railways, Madras, officiated as Consulting Engineer for Railways, Madras, with the rank of temporary Superintending Engineer, 3rd class, from the 8th September, 1896, to the afternoon of the 11th March, 1897, and with that of Officiating Superintending Engineer, 3rd class, from the 12th to the 23rd March, 1897, inclusive.

The 25th March, 1897.

No. 140.—The following is published for general information:—

NO. 103 I.

GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT.—CIVIL WORKS—IRRIGATION.

Calcutta, the 22nd March 1897.

READ—

Administration Report of Irrigation Works in the Madras Presidency for 1895-96.

OBSERVATIONS.—In the Madras Presidency there are ten Major Works, of which nine are classed as Productive and one, the Rushikulya project, as Protective. All the Major Works except the Periyar project were in operation, and the construction estimates of seven of them have been closed.

There are 26 Minor Works for which Capital and Revenue Accounts are kept, and of these 22 are irrigation systems and 4 are tidal canals intended for purely navigation purposes. With the exception of the Munnyeru, Dondapad and Sagileru projects and the Ganjam-Gopalpur Tidal canal, all these Minor Works are in operation. With the exception of the Buckingham Canal, the Poiney and the Lower Coleroon anicut systems, the construction estimates have been closed.

2. The transactions of the year under review may be summed up as follows:—

The Capital outlay incurred during the year was on Major Works Rs. 16,42,877 and on Minor Works for which Capital and Revenue Accounts are kept Rs. 6,30,241, or a total of Rs. 22,73,118.

The total capital charges to the end of the year amounted on Major Works to Rs. 6,86,75,910 and on Minor Works for which Capital and Revenue Accounts are kept to Rs. 1,66,68,830.

The Major Works irrigated 2,406,090 acres and the Minor Works 534,227 acres; the return of net revenue on Capital outlay being 7·84 per cent. on the former class of works and 10·04 per cent. on the latter.

3. The Capital outlay incurred on the Major and Minor Works during and up to the end of 1895-96 was as follows:—

—	Number of Works.	During the year 1895-96.						Total direct and indirect charges to end of 1895-96.
		Works.	Establishment.	Tools and Plant.	Total direct charges.	Indirect charges	Total direct and indirect charges.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR WORKS.								
Protective Irrigation Works (Account head, 35) .	1	1,92,432	38,392	—4,347	2,26,477	27,727	2,54,204	42,05,088
Irrigation Works not charged to Revenue (Account head, 49) .	9	10,69,393	2,38,789	34,525	13,42,708	45,965	13,88,673	6,44,10,522
MINOR WORKS AND NAVIGATION.								
Works for which Capital and Revenue Accounts are kept (Account head, 43)	(a)24	4,88,422	1,05,908	10,172	6,04,502	25,739	6,30,241	1,66,68,830
TOTAL .	34	17,50,247	3,83,089	40,351	21,73,687	99,431	22,73,118	8,53,44,740

(a) Exclusive of the Ganjam Minor Works system and the Vedaranniyam canal for which complete Capital accounts up to end of 1895-96 have not yet been prepared.

4. Under Major Works, the Capital outlay was incurred chiefly on the Kistna, Periyar and Rushikulya systems.

The Capital outlay on the Kistna-Delta system amounted to Rs. 5,56,299, including indirect charges, and was incurred on various improvements to head works, canals, distributaries and drains.

The Capital outlay on the Periyar system amounted to Rs. 7,51,403, including indirect charges. The main dam was completed with the exception of the tower on the right flank. The water-shed tunnel and left bank escape were also finished. In the Madura Division 108 miles of main and branch canals were completed up to the end of the year. The Periyar works were formally opened on the 10th October 1895 by His Excellency Lord Wenlock, late Governor of Madras.

The Capital outlay on the Rushikulya system amounted to Rs. 2,54,204, including indirect charges. The Russellkonda reservoir and its feeder, the Gulleri channel and most of the distributaries were completed.

Under Minor Works, the Capital outlay was incurred chiefly on the Munnyeru and Sagileru projects and on the Buckingham canal.

On the Munnyeru project, the Capital outlay was Rs. 1,22,132, including indirect charges. The anicut and undersluices were completed. The main channel, the head sluice and several other masonry works were in progress.

On the Sagileru project, the Capital outlay was Rs. 1,31,226, including indirect charges. The anicut, head and scouring sluices, the supply channel and several masonry works were in progress.

On the Buckingham canal, the Capital outlay was Rs. 2,03,687, including indirect charges. Seven locks were completed; six locks and some improvements and diversions were in progress.

5. On Major Works, the length of completed main and branch canals was 2,127 miles, and of distributaries 5,691 miles.

The length of navigable channels of both Major and Minor Works was 1,294 miles.

6. The following statement shows the revenue receipts and working expenses of each work in operation for which Capital and Revenue Accounts are kept:—

Serial No.	Systems.	Capital outlay	Gross Revenue Receipts, 1895-96. Irrigation revenue	Miscellaneous receipts.	Total.	Working Expenses. Direct.	Indirect.	Total	Net actual revenue.	Deduct receipts less maintenance charges on account of old irrigation	Net revenue attributable to the Government capital
	1	2	3	4	5	6	7	8	9	10	11
	Major Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Godavari	1,28,30,331	25,96,075	1,09,978	27,06,055	6,26,631	20,481	6,46,112	20,40,943	1,[illegible]	10,34,4[illegible]
2	Kistna	1,21,03,403	22,58,791	54,270	22,93,070	6,03,303	28,489	7,21,792	15,71,278	[illegible]	15,[illegible]
3	Penner	1,[illegible]9,733	2,84,900	700	2,85,615	54,884	4,934	59,818	2,25,797	8[illegible]	1,[illegible]
4	Sangam	38,10,415	3,30,880	443	3,31,029	80,800	3,928	84,788	2,46,241	1,14,000	1,3[illegible]
5	Kurnul	2,17,00,550	1,31,112	8,619	1,39,731	1,05,390	3,030	1,08,[illegible]	30,4[illegible]	...	[illegible]
6	Baru	4,[illegible]461	11,052	39	11,091	3,070	173	3,[illegible]	7,[illegible]	1,8[illegible]	5,[illegible]
7	Cauvery	15,11,4[illegible]	a)45,45,8[illegible]	2,5[illegible]4	45,48,117	4,14,[illegible]70	39,564	4,54,[illegible]	40,91,177	31,[illegible],700	0,[illegible]74
8	Srivaikuntam	14,02,798	1,58,543	1,110	1,59,653	37,931	1,972	39,[illegible]	1,19,7[illegible]	6[illegible]	53,[illegible]
9	Rushikulya	42,65,088	63,567	533	64,100	31,043	675	31,718	[illegible]	25,816	0,5[illegible]
	Total Major Works, 1895-96.	9,05,75,266	1,03,10,527	1,78,234	1,05,38,761	20,48,378	1,13,146	21,61,524	83,77,[illegible]37	3[illegible],43,5[illegible]0	47,33,7[illegible]
	Total for 1894-95	5,94,83,794	1,00,27,139	1,94,183	1,02,21,322	18,28,484	1,11,109	19,39,593	82,81,7[illegible]9	37,57,522	45,24,2[illegible]
	Minor Works.										
	I.—Irrigation.										
1	Ganjam minor rivers	...	1,28,166	...	1,28,166	2,921	33	2,954	1,25,212	95,249	29,[illegible]
2	Cumbum tank	62,271	41,433		41,433	1,470	24	1,494	39,939	30,001	9,9[illegible]
3	Thadapalli channel	1,11,570	1,05,482	89	1,05,571	5,005	92	5,097	1,00,474	76,063	24,4[illegible]
4	Arkenkota do.	1,02,964	27,773	6	27,779	1,043	38	1,081	25,798	18,943	6,8[illegible]
5	Kalingarayen do.	60,278	1,05,514	157	1,05,671	5,118	103	5,221	1,00,450	84,963	15,4[illegible]
6	Palar anicut	20,55,988	2,82,334	2,062	2,84,396	55,749	1,194	56,943	2,27,453	1,21,100	1,06,3[illegible]
7	Poiney do.	2,31,779	86,303	226	86,589	25,440	736	26,176	60,413	40,514	19,8[illegible]
8	Cheyaru do.	4,00,147	94,133	258	94,391	30,503	737	31,239	63,152	44,391	18,7[illegible]
9	Chembarambakam tank	7,44,038	36,791	140	36,931	4,407	90	4,497	32,434	9,100	23,3[illegible]
10	Madras water-supply	17,54,048	20,982	10,103	31,085	6,284	266	6,550	24,535	6,260	18,3[illegible]
11	Vallur anicut	63,805	9,448	21	9,469	699	13	712	8,757	5,[illegible]59	3,4[illegible]
12	Tirukkoyilar anicut	2,54,470	95,103	378	95,481	20,018	482	20,500	74,981	59,914	15,0[illegible]
13	Mehmattur do.	71,047	14,843	47	14,890	4,730	120	4,850	10,040	2,089	7,9[illegible]
14	Vriddachalam do.	49,737	23,707	130	23,837	6,379	148	6,527	17,310	8,400	8,9[illegible]
15	Shatiatope do.	1,37,579	1,25,429	215	1,25,644	16,164	288	16,452	1,09,192	20,999	88,1[illegible]
16	Pelandoraí do.	4,57,031	32,929	105	33,034	5,990	118	6,108	26,926	2,850	24,0[illegible]
17	Lower Coleroon anicut	6,12,531	4,42,378	994	4,43,372	33,260	480	33,740	4,09,632	1,49,424	2,60,1[illegible]
18	Nandyar channel	50,254	15,550		15,550	622		628	14,922	16,345	—1,4[illegible]
19	Maradur anicut	43,549	1,79,300	197	1,79,497	19,543	424	19,967	1,59,530	1,10,412	49,1[illegible]
	Total, I.—Irrigation	72,50,983	18,67,658	15,128	18,82,786	2,46,245	5,400	2,51,645	16,31,141	9,02,210	7,28,9[illegible]
	II.—Navigation.										
1	Chilka Lake canal	31,027		..	...	371	10	381	— 381		— 38[illegible]
2	Buckingham do.	66,83,001	...	1,08,374	1,08,374	92,537	3,489	96,023	12,351		12,351
3	Vedaranieni do.	...	...	1,136	1,136	4,227	124	4,351	— 3,215		— 3,215
4	Ganjam Gopalpur canal	1,55,493		...	...	15	...	15	— 15	.	— 15
	Total, II.—Navigation	88,70,121	...	1,09,510	1,09,510	97,150	3,620	1,00,770	8,740	.	8,740
	Total, Minor Works, 1895-96.	1,61,30,104	18,67,658	1,24,638	19,92,296	3,43,395	9,020	3,52,415	16,39,88[illegible]	[illegible]	[illegible]

7. The gross revenue derived from the Major Works was Rs. 3,17,439 more than in the previous year. There was an increase of Rs. 2,21,931 in the working expenses, so that the net actual revenue was Rs. 95,508 better than in 1894-95. The net revenue from Major Works attributable to the outlay of Government Capital was Rs. 47,33,711, which represents a return of 7·84 per cent. on the Capital outlay as compared with 7·61 during the previous year.

The interest charges on Major Works in operation amounted to Rs. 22,28,009 during the year, and to Rs. 4,01,47,363 up to the end of the year. The surplus revenue, after deducting the interest charges, was Rs. 25,05,702 during the year, and amounted to Rs. 5,60,81,961 up to the end of the year.

8. The net revenue from Minor *Irrigation* Works attributable to the outlay of Government Capital was Rs. 7,28,925, representing a return of 10·04 per cent. on the Capital outlay as compared with 9·45 per cent. during the previous year.

Of the four Minor *Navigation* Works, the Buckingham canal alone paid its working expenses, the net revenue of Rs. 12,351 derived from it representing a return of 0·14 per cent. on the Capital outlay. The net deficit on the other three works was Rs. 3,611, or Rs. 275 more than in the previous year.

9. The total irrigation revenue derived from Major Works amounted to Rs. 1,03,60,527, in which is included a sum of Rs. 2,46,713 on account of a portion of the revenue of the previous year on the Cauvery delta system which was brought into the accounts of the Public Works Department in 1895-96. Of the total revenue, Rs. 99,09,632 represented the share of land revenue due to irrigation, and Rs. 4,50,895 was the irrigation share of enhanced land revenue.

10. The following statement shows the irrigation receipts and the areas under first and second crops charged as irrigated :—

System.	Revenue derived from irrigated lands.		Area charged as irrigated.		Rate per acre.	
	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.
1	2	3	4	5	6	7
	Rs.	Rs.	Acs.	Acs.	Rs.	Rs.
MAJOR WORKS.						
Godavari	25,96,077	25,04,022	683,126	759,513	3·8	3·3
Kistna	22,38,791	20,36,154	481,375	519,976	4·6	3·9
Penner	2,84,966	2,83,118	70,128	70,559	4·0	4·0
Sangam	3,10,586	3,24,490	77,347	76,078	4·2	4·2
Karnul	1,31,112	1,04,550	32,923	33,540	4·0	3·1
Barur	11,052	11,842	4,229	4,480	2·6	2·6
Cauvery	(a)45,45,803	45,38,420	987,103	989,891	[illegible]·6	4·6
Srivaikuntam	1,58,543	1,77,383	33,962	38,573	4·6	4·6
Rushikulya	63,507	47,160	35,917	27,380	1·7	1·7
TOTAL IRRIGATION WORKS NOT CHARGED AGAINST REVENUE	1,03,60,527	1,00,27,139	2,406,090	2,520,590	4·3	3·9
MINOR WORKS.						
I.—Irrigation.						
TOTAL	18,67,658	17,08,877	534,227	463,004	3·5	3·7
GRAND TOTAL	1,22,28,185	1,17,36,016	2,940,317	2,983,663	4·2	3·9

(a) Inclusive of the revenue of the previous year, *viz.*, Rs. 2,46,713, derived from the system in the Trichinopoly district.

Under Major Works the area irrigated was 114,509 acres less, and the revenue derived was Rs. 3,33,388 more than in the previous year. The decrease in area occurred chiefly under the Godavari and Kistna delta systems and is attributed to the relinquishment of irrigation in consequence of enhancement of water-rate on these systems.

11. The following table gives details of the average water-rate per acre for first and second crops under Major Works, excluding areas irrigated free of charge :—

—	FIRST CROP.						Second crop.
	GOVERNMENT LANDS.		ZEMINDARI LANDS.		INAM LANDS.		
	Wet crop.	Dry crop.	Wet crop.	Dry crop.	Wet crop.	Dry crop.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Godavari delta . . .	4·80	4·51	5·09	3·47	5·00	2·95	3·08
Kistna " . . .	4·94	4·25	5·00	3·09	5·11	4·68	4·67
Penner anicut . . .	4·52	2·93	...	...	4·00	3·21	2·71
Sangam " . . .	4·58	3·20	...	...	4·00	3·20	2·87
Karnul-Cuddapah canal .	3·70	1·75	...	...	3·82	1·81	2·81
Barur tank	3·75	3·25	...	...	3·95	4·00	1·19
Cauvery delta . . .	4·92	3·06	...	...	3·98	3·16	3·74
Srivaikuntam anicut . .	6·23	3·35	·92	4·90	4·23	3·60	3·22
Rushikulya project . .	1·93	2·26	2·09	1·00	2·08	2·14	1·50

12. The area irrigated under first crop on Major Works was 2,159,135 acres, and under second crop 243,944 acres, making a total of 2,403,079 acres. These figures are less than those shown in the statement in para. 9, as the latter includes the area of "Waste charged".

Of the total area 97·25 per cent. was irrigated by flow and 2·75 per cent. by lift.

13. The following statement shows the details of the working expenses, including the old maintenance charges, for each of the Major Works and for the Minor Works in the aggregate :—

SYSTEMS.	1895-96.					1894-95.
	New works and repair.	Establishment	Tools and plant.	Indirect charges.	TOTAL.	TOTAL.
MAJOR WORKS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Godavari	2,49,046	3,34,130	43,455	29,481	6,56,112	6,48,501
Kistna	3,22,574	3,11,571	59,158	28,489	7,21,792	5,42,215
Penner	25,014	29,870	...	4,934	59,818	57,787
Sangam	43,394	37,466	...	3,928	84,788	72,200
Karnul	72,423	31,883	1,074	3,930	1,09,310	1,09,680
Barur	2,075	1,595	...	173	3,843	4,862
Cauvery	80,564	3,32,696	1,416	39,564	4,54,240	4,52,354
Srivaikuntam	19,868	18,063	...	1,972	39,903	36,319
Rushikulya	20,781	6,708	3,554	675	31,718	15,666
TOTAL MAJOR WORKS .	8,35,739	11,03,982	1,08,657	1,13,146	21,61,524	19,39,593
Per acre irrigated	...	...	...	...	0·89	0·79
Minor Works and Irrigation . . .	2,27,616	1,10,803	4,976	9,020	3,52,415	3,66,774
GRAND TOTAL .	10,63,355	12,14,785	1,13,633	1,22,166	25,13,939	23,06,367

The large increase in the working expenses of the Kistna delta system is attributed to expenditure incurred on closing breaches caused by a cyclonic storm in September 1895.

The cost of maintaining the Major Works was 20·5 per cent. of the gross revenue derived from them against 19·0 per cent. in the previous year.

14. The charge for establishment in column 3 of the statement in the last paragraph is made up as follows :—

—	Major Works.	Minor Works and Navigation.	TOTAL.
	Rs.	Rs.	Rs.
Revenue management . Direction and execution .	6,08,569	12,477	6,21,046
Revenue management . Collection charges .	3,12,930	47,485	3,60,415
TOTAL .	9,21,499	59,962	9,81,461
Maintenance of works	1,82,483	50,841	2,33,324
GRAND TOTAL .	11,03,982	1,10,803	12,14,785

The cost of revenue management on the Major Works was 8·7 per cent. of the gross revenue realized from them.

15. The estimated value of the crops irrigated by the Major Works and the Minor Works in operation for which Capital and Revenue Accounts are kept was 615⅓ lakhs of rupees.

Ninety per cent. of the area irrigated by these works was under rice crop.

16. The following table gives details regarding navigation on the four principal canals :—

—	Length of navigable canals.	Receipts.	Expenditure.	Value of goods.	Ton mileage.	Passengers.
	Miles.	Rs.	Rs	Rs.		No.
Godavari delta canals	493	87,043	77,270	2,24,77,993	7,535,231	241,150
Kistna delta canals	307	36,722	71,638	1,62,75,148	15,234,834	123,212
Karnul-Cuddapah canal . .	190	1,302	10,791	[illegible]	148,638	33
Buckingham canal	262	1,08,38[illegible]	62,059	[illegible],57,97,068	28,375,467	101,262
TOTAL FOR 1895-96 .	1,252	2,33,449	2,21,758	6,49,01,772	51,294,170	465,657
TOTAL FOR 1894-95 .	1,252	2,50,355	2,19,169	5,31,20,783	50,678,811	497,800

17. The following table gives details regarding works for which neither Capital nor Revenue Accounts are kept :—

—	Area, first and second crops.	Irrigation revenue.	Rate per acre	Outlay, direct and indirect, and collection charges.	Rate per acre.
	Acs.	Rs.	Rs.	Rs.	Rs.
I. Works under Public Works Department for which a continuous record of expenditure is kept individually .	176,902	6,99,938	...	...	...
II. Other works under Public Works Department	1,405,833	40,81,061	...	...	...
III. Works under the Revenue Department	1,809,430	43,83,416	..	...	...
TOTAL, 1895-96 .	3,392,165	91,64,415	2·70	(a)16,12,627	0·48
TOTAL, 1894-95 .	* 3,175,140	* 83,21,703	2·62	17,59,321	0·54

(a) Inclusive of Rs. 3,71,507, the outlay incurred by Civil Officers and not included in the accounts of the Examiner o Public Works Accounts.

* Revised figures furnished by the Local Government.

The total area irrigated was made up of 2,538,935 acres of first crop and 853,230 acres of second crop, and the irrigation revenue was Rs. 8,42,652 more than in the previous year.

18. The following statement shows the outlay on Agricultural Works, *i.e.*, river conservancy and embankments :—

	Rs.	Rs.
Original works	1,11,292	
Repairs	3,13,998	
		4,25,290
Establishment		90,819
Tools and plant		6,108
Total		5,22,217

The receipts realized from the plantations along river embankments amounted to Rs. 23,903 against Rs. 26,979 in the previous year.

19. Six investigating parties were employed on the Tank Restoration scheme, the expenditure on which during and up to the end of the year was as follows :—

—	Expenditure during 1895-96.					Expenditure to end of 1895-96.
	Works.	Repairs.	Establishment.	Tools and plant.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Investigation	...	...	30,973	686	31,659	12,57,129
Execution	—1,23,941	5,53,097	98,108	6,351	5,33,615	46,57,808
Total	—1,23,941	5,53,097	1,29,081	7,037	5,65,274	59,14,937

Up to the end of the year 33,176 square miles had been completely investigated, and estimates for 4,662 works to the amount of Rs. 48,44,054 had been sanctioned.

20. The following figures relate to the discharge of some of the principal canals which do not draw the greater part of their supply from Storage Works, and the areas irrigated from them :—

—	Area actually irrigated, first crop.	Maximum discharge as designed.	Maximum discharge during the year.	Average discharge at head.	Acres irrigated per cubic foot per second of average discharge.
	Acres.	Cubic feet per second.	Cubic feet per second.	Cubic feet per second.	First crop.
Godavari	580,302	*8,516	13,176	6,155	94·28
Kistna	500,196	8,126	Not known.	4,000	125·05
Penner	64,898	2,306	1,547	300	216·33
Sangam	70,928	4,800	4,550	550	128·96
Karnul	25,806	1,468	945	513	50·30
Cauvery	858,349	Not known.	23,920	13,858	61·94

* Previous to the construction of the extra vents built in 1887-88 to the Dowlaishweram head sluice.

21. During the year the investigations required for the preparation of the completion estimates for the Cauvery delta system were commenced and the

re-investigation of the Annumulanka project in the Godavari Western Division was also undertaken. Plans and estimates for certain projects in the Kistna Northern Division were under preparation.

22. The report was received by the Government of India on the 28th December, and is accompanied, in addition to the usual appendices, maps and diagrams, by a descriptive note of the Sangam anicut system illustrated by photo prints.

ORDER.—Ordered, that copies of this review and of the report be forwarded to the Revenue and Agricultural Department for information.

Ordered also, that copies of this review be forwarded to the Government of Madras and to the Local Governments and Administrations in the Public Works Department noted in the margin, for information.

The Governments of Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces and Burma.
The Agents to the Governor General in Rajputana and Baluchistan.

Ordered further, that this review be published in the *Gazette of India*, and that copies of the review be forwarded to Her Majesty's Secretary of State for India.

W. S. S. BISSET, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 27, 1897.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 13th March, 1897.

From the 3rd April next, till further notice, Parts I, IV, V and VI of the *Gazette of India*, and the Weather and Crop Report will be published at Simla. After the 27th March all Notifications and other matter intended for publication in those Parts should be addressed to the Officiating Publisher at Simla.

Revised rates from 1st January, 1887.

	Per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
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Postage	2	8	0
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For a single copy of the *Gazette* and Supplement	0	8	0
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Postage on single copies varies according to weight.

Rules and Notifications issued under Legislative Acts, and having the force of law may be obtained separately at, per page, 2 pice.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

WM. ROSS,

Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

INVENTIONS and DESIGNS.

Calcutta, the 25th March 1897.

NOTIFICATIONS.

No. 1006 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 20th March 1897:—

No. 100 of 1897.—Khalap Badha, merchant, of No. 14, Kamatipura Lane, Bombay, for improvements in apparatus for the treatment of aloe and other vegetable fibres.

No. 101 of 1897.—Amended application—*See* No. 460 of 1896.

No. 102 of 1897.—Amended application—*See* No. 458 of 1896.

No. 103 of 1897.—John Norman Collie, F.R.S., of the Pharmaceutical Society, Bloomsbury square, London, for an improved portable barometer.

No. 104 of 1897.—Augustus Gross, engineer, Victor Edward Masters, gentleman, and John Booth, bank clerk, all of 156, Vickery's chambers, 82, Pitt street, Sydney, in the colony of New South Wales, for an improved driving gear for cycles and like vehicles.

No. 105 of 1897.—Douglas Gardner, publican, and Edward Bertrand Hartley, clerk, of 95, Dale End, Birmingham, for an adjustable handle bar for cycles.

No. 106 of 1897.—William Arthur Cameron Waller, gentleman, of 6, Kyverdale road, Stoke Newington, London, for improvements in the construction of tiles.

No. 107 of 1897.—Barnabas James Thomas and Joseph Jex Taylor, civil engineers, both of 1, Victoria street, Westminster, and Gordon Cale Thomas, civil engineer, of Marsworth, in the county of Bucks, for improved means for transferring barges and other vessels from one level to another.

No. 108 of 1897.—Kuvaraji Mancherji Mistri, superintendent and contractor of building works, etc., of No. 12, Khambata lane, Khetwady, Bombay, for the improvement of the gully traps, made of earthen ware, stone ware, porcelain or any other sort of clay or metal applied to drainage works.

No. 109 of 1897.—Amended application—*See* No. 177 of 1896.

No. 110 of 1897.—Lewis John Sylvester Evans, civil engineer, Mussoorie, North-West Provinces, for left-handed scissors.

No. 111 of 1897.—Donald Black, engineer, of No. 2, Ross road, Howrah, for an improved swing door hinge to be known as "the improved gravity door hinge."

No. 1007 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Fort St. George and Bombay, the Chief Commissioner of Burma, and the Director of the department of land records and agriculture, North-Western Provinces and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 295 of 1896.—Charles Edward Middleton, Francis Philip Middleton and Arthur Thomas Middleton, manufacturers, of Adlington, in the county of Lancaster, for improvements in dyeing apparatus. (Specification filed 17th March

No. 363 of 1896.—Herbert Samuel Elworthy, F.C.S., M.S.C.I., technical and analytical chemist, of Bombay, for improvements in the manufacture of carbonic acid gas and in apparatus therefor. (Specification filed 17th March 1897.)

No. 1008 P.—THE undermentioned design has been registered, under the provisions of the Inventions and Designs Act, 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. This and other designs are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West), Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying :—

No. 7D of 1897.—R. E. Josland, carriage builder, of No. 8, Old Court House corner, for a low hung, two-wheeled carriage, with a folding and removable hood.

No. 1009 P.—THE fees prescribed in Schedule 4 of Act V of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each :—

No. 229 of 1889.—Arthur Elphinstone Cummins, engineer, of 118, Haverstock hill, in the county of Middlesex, for improvements in apparatus for compressing cotton or other materials into bales. (From 11th April 1897 to 11th April 1898.)

No. 298 of 1889.—Sir William Thomson, Knight, (Lord Kelvin) of Glasgow college, doctor of laws and professor of natural philosophy, in the university and college of Glasgow, in the county of Lanark, for improvements in valves for water, steam or other liquids or gases. (From 15th March 1897 to 15th March 1898.)

No 19 of 1890.—Clemens Baron von Bechtolsheim, gentleman, of Stockholm, in the Kingdom of Sweden, for improvements in centrifugal creamers. (From 24th March 1897 to 24th March 1898.)

No. 143 of 1890.—Carl Linde, professor, of Wiesbaden, in the German Empire, for improvements in refrigerating machinery. (From 2nd April 1897 to 2nd April 1898.)

No. 309 of 1890.—Edward Joseph Hardy, engineer of 134, Amity street, Brooklyn, New York, for improvements in the production of cold and ice and in apparatus therefor. (From 18th March 1897 to 18th March 1898.)

No. 179 of 1891.—Francis Edward Elmore, electro-metallurgist, of Spring grove, Thwaite gate, Leeds, in the county of York, for improvements in mandrils for electrolytically deposited tubes. (From 19th April 1897 to 19th April 1898.)

No. 248 of 1891.—Alexander Shiels, M.B., C.M., B.Sc., of 190, Bath street, Glasgow, for an improved method of and apparatus for automatically regulating temperatures in ships, buildings, rooms and other interiors or places. (From 18th March 1897 to 18th March 1898.)

No. 332 of 1891.—William Tatham, machine maker, of Vulcan works, Rochdale, in the county of Lancaster, for improvements in or applicable to machinery for preparing and spinning fibrous material having reference to the drawing of the slivers or rovings. (From 14th March 1897 to 14th March 1898.)

No. 105 of 1892.—Saiyid Amir Ali, coffee planter, of Hassan, in the province of Mysore, for improvements and alterations in the "Husani coffee peeler." (From 30th March 1897 to 30th March 1898.)

No. 325 of 1892.—Roger Pye, mill-furnisher, of 69, Darwen street, Blackburn, in the county of Lancaster, for improvements in appliances for moistening, heating, cooling and ventilating factories and other buildings. (From 17th March 1897 to 17th March 1898.)

No. 1010 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule

to the Inventions and Designs Act (V of 1888), the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India and of authorizing others so to do has ceased :—

No. 168 of 1892.—William Carey Leechman's invention for plates for oil and other presses. (Specification filed 17th December 1892.)

No. 187 of 1892.—Theodor Jaeger's invention for improvements in soot doors and manholes for chimneys, flues, ventilating shafts, and the like. (Specification filed 16th December 1892.)

No. 275 of 1892.—William John Brewer's invention for improvements in antifriction wheel bearings for rotary axles. (Specification filed 16th December 1892.)

No. 287 of 1892.—William Don and Thomas Watson's invention for a mica non-conducting composition for covering boilers, etc. (Specification filed 17th December 1892.)

Fee in respect of the continuance of an exclusive privilege—

(4) (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof:—

The sum of ₹50 for each of the said inventions.

NOTICES.

All communications relating to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The office of the Secretary under the Act is open for the transaction of business from 11 A.M. to 4 P.M. on all days except Sundays and gazetted holidays.

The Government of India are advised that as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash, and applicants are warned that they must be responsible for any delay in cashing cheques.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified; or, if the tenth day is a holiday, till the evening of the office day next following.

A. T. PRINGLE,
Offg. Secy. under the Inventions and Designs Act, 1888.

CALCUTTA MINT.

NOTIFICATION.

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists (Home Department Resolution No. 46—1668-82, dated 9th October, 1884).

Register No.	DESCRIPTION.	Metal.	Value of each coin.	Number of coins available for sale.	REMARKS.
			R a. p.		
	FOUND IN THE DELHI DISTRICT.				
	Old Rupees of the Mogul Emperors.				
289	Aurangzib, Mint and date illegible	Silver .	1 8 0	30	These coins will be available for sale up to and not later than October, 1897.
294	Shahjahan, illegible . . .	,, .	1 8 0	2	
	FOUND IN THE NAGPUR DISTRICT.				
	Old Rupees of the Mogul Emperors.				
299	Ahmad Shah, Mint Surat . .	Silver .	1 0 0	2	These coins will be available for sale up to and not later than February, 1898.
	FOUND IN THE BANNU DISTRICT.				
313	Sabuktigen, one of the early members of the Ghaznawi Dynasty. Silver coin of the size of a four-anna piece . .	Silver .	0 4 0	540	

CALCUTTA MINT,
The 24th March, 1897.

A. W. BAIRD, *Colonel, R.E.,*
Master of the Mint.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 23rd March, 1897.

LIABILITIES.	R a. p.	R	a.	p.
Capital paid-up		2,00,00,000	0	0
Reserve Fund		76,00,000	0	0
Public Deposits at Head Office .	89,26,889 11 0	1,77,41,395	13	8
Public Deposits at Branches .	88,14,506 2 8			
Other Deposits at Head Office and Branches		5,87,31,131	6	11
Bank Post Bills, etc. . . .		8,26,442	6	8
Sundries		19,48,937	4	2
RUPEES .		10,68,47,906	15	5

ASSETS.	R	a.	p.
Government Securities . . .	37,00,735	0	0
Other authorised Investments . .	64,10,050	4	0
Loans on Government and other authorised Securities . . .	2,89,13,318	9	1
Accounts of Credit on Government and other authorised Securities .	2,27,35,638	7	1
Bills discounted and purchased .	1,37,09,314	10	5
Balances with other Banks . .	15,65,215	7	9
Bullion	4,080	12	6
Dead Stock	13,35,014	0	4
Stamps	10,014	14	6
Sundries	11,35,513	1	1
	7,95,20,995	8	9
Cash and Currency Notes at Head Office . (R 1,33,88,285 0 3)	2,73,20,911	6	8
Cash and Currency Notes at Branches . (R 1,39,32,626 6 5)			
RUPEES .	10,68,47,906	15	5

By order of the Directors,

BANK OF BENGAL,
Calcutta, the 25th March, 1897.

F. T. LEWIS,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 10 per cent.
Percentage 3·44.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 18th March, 1897.

No. 245.—In exercise of the power conferred by Sanitary Notification, No. 834, dated 6th March, 1897, of the Government of India in the Home Department, the Chief Commissioner of Ajmere-Merwara is pleased to make the following rules under section 2, sub-section (1) of the Epidemic Diseases Act, 1897:—

PART I.

RULES RELATING TO THE MUNICIPALITIES OF AJMERE, BEAWAR AND KEKRI, AND THE CANTONMENTS OF AJMERE, NASIRABAD AND DEOLI.

1. If in any house a person becomes ill, or dies, of a disease which is known, or suspected to be, bubonic plague, the owner of such house, or if the owner be non-resident, the occupier, and every head of a family resident therein, shall forthwith report the occurrence of such illness or death at the nearest police station.

2. If there is, or has been, resident in any house a person who has come since the 1st of February 1897 from Bombay, Poona, Karachi or other place in which bubonic plague is prevalent, the owner of such house or, if the owner be non-resident, the occupier, and every head of a family resident therein, shall report at the nearest police station—(1) the illness of any person in such house, or (2) the death of any person in such house, immediately such illness is apparent or death occurs.

3. Any medical practitioner who (1) attends a case of illness in a house in which there is present a person who has come from a place where plague is prevalent, or who (2) attends in any house a case in which he has reason to believe the sick person to be infected with bubonic plague, shall forthwith report such illness to the nearest police station.

4. On receiving a report under rule 1, 2 or 3, the officer in charge of the police station shall immediately report the matter to the District Superintendent of Police, the District Magistrate and the Health Officer of the municipality or cantonment.

Explanation.—The Civil Surgeon shall be the Health Officer unless another medical officer is appointed by the Local Government to be Health Officer.

5. In the case referred to in rules 1, 2 and 3, a sick person or dead body shall not be removed from the house without the written permission of the Health Officer: and the head of the family shall dispose of a dead body by cremation or burial in such manner as may be directed by the Health Officer.

6. The owner and occupier of a house, and the head of any family resident therein, shall comply with any direction that may be issued by the Health Officer with regard to the disinfection and cleansing of a house, the disinfection or destruction of clothing and personal effects, the disposal of any corpse, the improvement of the sanitary condition of the premises, and with regard to other similar matters.

7. The Health Officer shall, if he considers it necessary, himself take measures for the disinfection of a house and for the other matters referred to in the preceding rule.

Should the Health Officer think it necessary and practicable to burn or otherwise destroy any non-masonry and inflammable structure, he will report the case to the Magistrate of the District and act on his orders. The Magistrate of the District may order the burning or destruction of any hut or other temporary structure, if disinfection cannot be satisfactorily effected.

8. The owner and occupier of any house shall permit the Health Officer to enter his premises and examine any person whom the Health Officer has reason to believe to be infected with bubonic plague. If the person be a female, the examination shall, if desired, be made through a female doctor, female Hospital Assistant or other female agency.

9. If on examination of a sick person in a house or other place within the limits of a municipality or cantonment, the Health Officer suspects (1) that such person is infected with bubonic plague, or (2) considers that he is actually suffering from bubonic plague, the Health Officer shall, if he considers it necessary, arrange for the removal of such person, (1) to an observation shed, or (2) to a temporary hospital established for the purpose, and for his detention, dieting and medical treatment therein; also for the removal of the other occupants of the house to segregation huts, tents, or suitable structures constructed at a distance from the town, to be detained under observation for ten days.

10. If in any case a person removed to a temporary hospital is accompanied by a companion or attendant, the Health Officer shall require the companion or attendant to live in the immediate neighbourhood of the temporary hospital in a segregation hut or tent provided for the purpose, and to remain in such place until he receives permission from the Health Officer to depart.

11. If a person is attacked with bubonic plague while so segregated, the Health Officer shall remove such person to the temporary hospital, and shall keep under observation in a segregation hut, tent or suitable structure, for a period of ten days from the date of such removal, any companion or attendant who has been with the person attacked.

12. Upon the death of a sick person from bubonic plague, the Health Officer shall for ten days detain under observation all persons who have been in attendance upon him, in segregation huts, tents or suitable structures established for the purpose in the neighbourhood.

13. If bubonic plague has become prevalent in a portion of a municipality or cantonment, the Health Officer may, with the sanction of Government, direct the inhabitants of any street, mahalla or other locality to evacuate their houses, to remove to a temporary settlement established, as a place of segregation, at a distance from the infected quarter, and to remain in such settlement for so long as he may consider necessary. After evacuation, the Health Officer shall arrange for the thorough disinfection and cleansing of the empty premises, and shall not permit the inhabitants to return until the premises are considered to be free from infection.

14. A person dealt with under the foregoing rules shall comply with any directions that may be given to him by the Health Officer with regard to his removal to, and his detention and treatment in, an observation shed, temporary hospital or place of segregation, and with respect to the disinfecting or burning of his clothing and personal effects, the disposal of any corpse, or with respect to any other similar matter: he shall not depart from any such place of detention without the permission of the Health Officer.

15. In the event of death occurring from bubonic plague, the Health Officer shall arrange for the disposal of the body. In the case of a European or Muhammedan, the body shall be buried at least six feet deep and be covered with chloride of lime. the place of burial, if not an authorised cemetery, should be well away from habitations and sources of water-supply. In the case of a Hindu, the body shall be completely and thoroughly burned in an isolated locality in the presence of a responsible official.

16. All Police Officers shall give to the Health Officer such assistance as he may consider necessary in carrying out these rules.

PART II.

RULES RELATING TO VILLAGES AND SMALL TOWNS IN AJMERE-MERWARA.

17. Wherever the deaths reported from any village are more frequent than usual, and especially if the deaths are sudden and attributed to fever, the officer in charge of the police station shall make enquiries from the village policemen with the view of ascertaining whether the deaths were due to bubonic plague.

18. The officer in charge of the police station shall report immediately to the District Superintendent of Police, the Magistrate of the district, the Tehsildar and the nearest medical subordinate —

(1) the occurrence of unusual mortality in any village, and

(2) any cases which he suspects, or knows, to be cases of bubonic plague.

19. Every Patwari shall report to the Tehsildar the occurrence of unusual mortality in his village, or of any death or illness known or suspected to be caused by bubonic fever.

20. On receiving a report under rule 18 or rule 19 the Tehsildar shall forward it at once to the District Magistrate and also proceed forthwith to enquire into the cases with the view of ascertaining whether they are cases of bubonic plague. The result of his enquiries shall be communicated without delay to the District Magistrate, who will take such measures as may be necessary for the sanitation of the village.

21. A Medical Subordinate receiving a report under rule 18 or receiving information of a case of bubonic plague shall (if possible) visit the place where the case occurred, ascertain whether the case was one of plague, give the necessary instructions regarding sanitary measures and report without delay the result of his enquiry and the action taken by him to the Civil Surgeon.

22. The Civil Surgeon will enquire as soon as possible into any case reported to be one of bubonic plague.

23. If the Civil Surgeon considers it necessary that the inhabitants of a village in which bubonic plague has broken out should be removed from the village and required to live in the open or under trees, he shall report to the Magistrate of the District who may direct the inhabitants to remove from their houses, and live elsewhere as he may direct until the houses have been disinfected, and they are permitted to return to the village.

24. Every person to whom an order is given by an officer empowered to act under the preceding rules, with regard to his segregation, the disinfection of his house or personal property, the disposal of a dead body, or with regard to any other matter falling under these rules shall duly obey that order.

By Order,

L. IMPEY, *Captain,*

First Assistant to the Agent to the Governor-General, Rajputana, and Chief Commissioner, Ajmere-Merwara.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The authorised edition of the Burmese Poetical Work, "Loka Sara Sonmasa," prepared by the Vernacular Text-book Committee, Rangoon, has been adopted as a text-book in Burmese for the Entrance Examination in 1899.

J. H. GILLILAND,
Offg. Registrar.

SENATE HOUSE;
The 24th March, 1897.

BANK OF BENGAL.

NOTICE.

The Directors have made the following changes in the Bank's Establishment:—

Mr. J. Coutts, on return from leave, has resumed his substantive appointment as Agent at Akyab, *vice* Mr. James Florence.

Mr. Florence has been appointed to act as Agent at Patna, *vice* Mr. C. S. Connell.

Mr. Connell has been appointed to act as Agent at Jalpaiguri, *vice* Mr W. A. Gibbs, granted leave to Europe.

Mr. W. Wheeler, on return from leave, has been appointed to act as Agent at Lahore, *vice* Mr C. H. M. Critchley, granted leave to Europe.

By Order of the Directors,

W. D. CRUICKSHANK,
Secretary and Treasurer.

BANK OF BENGAL;
Calcutta, 16th March, 1897.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Simla, the 17th March, 1897.

No. 6.—The services of second class Military Assistant Surgeon William Sherrington, of the Indian Subordinate Medical Department, Bengal establishment, are placed at the disposal of the Government of Bengal for employment in the Civil Department.

J. T. W. LESLIE, *M.B.*,
for Director-General, Indian Medical Service.

SURVEY OF INDIA DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 20th March, 1897.

No. 200.—Captain J. M. Burn, R.E., Deputy Superintendent, 2nd grade, is granted privilege leave for three months, under Article 291 of the Civil Service Regulations, with effect from the 16th April, 1897, or the subsequent date on which he may avail himself of the same.

The 22nd March, 1897.

No. 201.—Mr. H. T. Hanby, Extra Assistant Superintendent, 2nd grade, is granted furlough in India for one year, under Article 371 (*5*) of the Civil Service Regulations, with effect from the 1st May, 1897, or the subsequent date on which he may avail himself of the same.

The 23rd March, 1897.

No. 202.—Captain G. P. Lenox-Conyngham, R.E., Deputy Superintendent, 1st grade, having, on return from furlough, assumed charge of his duties on the forenoon of the 16th March, 1897, the following reversions are made, with effect from the same date:—

Captain P. J. Gordon, I.S.C., Officiating Deputy Superintendent, 1st grade, to revert to his substantive appointment of Deputy Superintendent, 2nd grade.

Lieutenant C. W. H. Symonds, I.S.C., Officiating Deputy Superintendent, 2nd grade, to revert to his substantive appointment of Assistant Superintendent, 1st grade.

No. 203.—Mr. J. Eccles, Deputy Superintendent, 1st grade, having made over charge of his duties on the afternoon of the 16th March, 1897, preparatory to his availing himself of the furlough granted in Revenue and Agricultural Department Notification No. 215—14-2, dated 29th January, 1897, the following temporary promotions are made, with effect from the 17th March, 1897:—

Captain P. J. Gordon, I.S.C., Deputy Superintendent, 2nd grade, to officiate as Deputy Superintendent, 1st grade.

Lieutenant C. W. H. Symonds, I.S.C., Assistant Superintendent, 1st grade, to officiate as Deputy Superintendent, 2nd grade.

The 23rd March, 1897.

No. 204.—Mr. P. L. Causley, Sub-Assistant Superintendent, 3rd grade, is granted an extension of leave on medical certificate for two months in continuation of the leave granted in Notification No. 187, dated the 3rd February 1897.

CHAS STRAHAN, *Major-Genl., R.E.*,
Surveyor-General of India

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 20th September, 1893.

A Registry Office for men of all grades out of employ is kept up by the Principal, Thomason College, Roorkee. Officers requiring men are requested to apply to Principal.

J. CLIBBORN, *Major, S.E.*,
Principal, Thomason College.

AGENT TO THE GOVR.-GENERAL IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 16th March, 1897.

No. 1017.—With reference to Foreign Department Notification No. 376-G., dated the 5th March, 1897, Captain E. LeMesurier, I.S.C., Political Agent at Kalat and Political Agent in charge of the Bolan Pass, made over charge of his duties on the afternoon of the 1st March, 1897.

By Order,

S. G. KNOX, *Lieut.*,
Second Assistant.

CHIEF COMMISSIONER IN BRITISH BALUCHISTAN.

NOTIFICATION.

Quetta, the 19th March, 1897.

No. 1106.—Under section 93 of the British Baluchistan Civil Justice Regulation, 1896, the Chief Commissioner is pleased to invest Khan Bahadur Kazi Jalal-ud din, Extra Assistant Commissioner for settlement, with all the powers of a Deputy Commissioner under the said Regulation, and to declare that the said powers shall be exercised only within the Pishin Tahsil and only in respect of original suits and appeals relating to land or water, or the rent, revenue or produce of land.

Notification from this office No. 2550, dated the 22nd April, 1895, is hereby cancelled.

By Order,

S. G. KNOX, *Lieut.*,
Second Assistant

CHIEF COMMISSIONER OF AJMERE-MERWARA IN THE PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Mount Abu, the 20th March, 1897.

No. 900-S.—In accordance with the provisions of section 25 of the Ajmere Municipalities Regulation V of 1886, it is hereby notified, by authority of the Chief Commissioner of Ajmere-Merwara, that the following gentlemen have been nominated members of the Beawar Municipal Committee, with effect from the 2nd January, 1897 :—

(1) Assistant Commissioner, Merwara.
(2) Assistant Surgeon, Beawar.
(3) Tehsildar of Beawar.
(4) Inspector of Police, Merwara.
(5) I. K. Orfanidi Esq., Agent to Messrs, Bell Brothers and Company.

No. 903-S.—In accordance with the provisions of section 25 of the Ajmere Municipalities Regulation V of 1886, it is hereby notified, by authority of the Chief Commissioner of Ajmere-Merwara, that the following gentlemen were returned as members of the Beawar Municipal Committee at the election held on the 21st December, 1896 :—

(1) Seth Durga Prashad.
(2) Seth Girdhari Mal.
(3) Seth Kundan Mal.
(4) Lala Binodi Lal.
(5) Pandit Ram Pertab.
(6) Panna Lal Heda.
(7) Seth Fateh Chand.
(8) Munshi Ram Narain Vakil.
(9) Seth Bhabut Mal.
(10) Munshi Rehman Baksh.
(11) Sheikh Badruddin.
(12) Sheikh Mohamad Jamal.
(13) Sheikh Ramzan Baksh.
(14) Reverend A. P. C. Jameson.
(15) Babu Ram Singh.

The 22nd March, 1897.

No. 923-S.—It is hereby notified that under section 150 of the Ajmere Municipalities Regulation V of 1886, the Chief Commissioner of Ajmere-Merwara is pleased to order that the triennial election rules, sanctioned for the Ajmere and Beawar Municipalities, under his Notification No. 541-S., dated the 22nd February, 1896, shall have effect in respect to the Beawar Municipality from 1st January, 1897.

D. JOSCELYNE, *C.E.*,
Secretary to the Chief Commissioner, Ajmere-Merwara, P. W. D

DIRECTOR GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 19th March, 1897.

No. 20.—Mr. G. G. Hiley, Store-keeper, class II, grade 1, of the Superior Revenue establishment of State Railways, has been granted, by Her Majesty's Secretary of State for India, six months leave on medical certificate in extension of that granted him by the Manager, North Western Railway, in Notification No. 4 dated the 18th March, 1896.

The 22nd March, 1897.

No. 21.—Lieutenant C. F. Anderson, R.E., Assistant Engineer, 3rd grade, is transferred from the Bezvada-Madras Railway to the Hurdwar-Dehra Railway Survey.

The 23rd March, 1897.

No. 22.—With reference to Public Works Department Notification No. 115 of the 15th March 1897, Lieutenant R. G. King, R.E., Assistant Engineer, 3rd grade, is posted to the Eastern Bengal State Railway.

T. GRACEY, *Colonel, R.E.*,
Director General.

CURRENCY NOTES.

The following Currency Note is stated to have been destroyed, and payment of its value has been claimed by the person whose name is placed against the numbers; any other person claiming a right to it is warned to communicate at once with the undersigned:—

Calcutta Circle.

NOTE WHOLLY DESTROYED.

Register No.	No. of Note.	Value.	Name of Claimant.
		R	
W—436 of 96-97	X—57 48412	50	Babu Kanty Chandra Mukerjee, Munsiff, Jalpaiguri.

A. H. ANTHONY,
Assistant Comptroller General,
In charge, Paper Currency.

PAPER CURRENCY DEPARTMENT,
The 19th March, 1897.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 2nd Battalion, Durham Light Infantry, dated at Poona, this 13th day of March, 1897.

Number, Rank, and Name, No. 4243, Private Thomas McGrath.	Date of Desertion or Absence,—1st March, 1897.
Age,—25 years five months.	Place of Desertion or Absence,—Poona, East Indies.
Height,—5 feet 6 inches.	
Colour of—Complexion, sallow; hair, fair; eyes, blue.	Marks,—Face pitted with small-pox.
Trade,—Professional singer.	
Date of Enlistment,—7th December, 1891.	Granted furlough to travel with Blair Sister's Comedy Company.
Place of Enlistment,—Aldershot.	
Parish and County in which Born,—Everton, Liverpool, Lancashire	Absented himself while on furlough.
	Under 6 years' service.

F. H. WHITBY, *Lieut.-Col.,*
Comdg. 2nd Durham Light Infantry.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 26th March, 1897.

No. 12179.—Mr. S. Seshachellum Naidu is appointed to act as Superintendent of Post Offices, 4th grade, during the absence on privilege leave of Mr. M. R. Muthusawmy Naidu, Superintendent of Post Offices, 4th grade, or until further orders.

The appointment of Mr. C. S. Venkatasubbier to act as Superintendent of Post Offices, 4th grade, made in Notification No. 10938, dated the 26th February, 1897, published in the *Gazette of India*, dated the 27th February, 1897, is cancelled.

A. U. FANSHAWE,
Dir. Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on the 23rd March, 1897.

Agricultural Ledger.
Anderson & Co., S.
Angelo, Col. R. F. (Staff Corps).
Arnowitz, B.
Atkins, Dr. T. D.
Bayley, V. S.
Bianchi, King & Co. (Booksellers).
Bowyer Sowden & Co (Outfitters).
Buchanan Bros.
Craig, Mrs. L. Fairfax.
Curtis, W. S.
Dixon & Co.
Duncan, T. C.
Eastern Kangra Tea Co.
Elliott, Wallace & Co.
George & Co.
Gilmour & Co., H. A.
Harris, Miss Nellie.
Howard & Co. (Printers).
Hutton & Co.
James, F.
Lancelot, Prof.
Manager, Dhanbad Jherria Coal Co.
Manager of the "Champion."
Manager, "New Age."
Manager of the Saturday Review.
Manager, Watch of India.
Moses & Co., P., General Merchant.
Osborne, Henry.
Palmer & Co. (Iron Merchant).
Rajers & Co.
Smith & Co., J.
Taylor, John (care of Malahn & Co.).
White, C. W.
Whiteman & Co.
Wilson & Co., T.

Letters marked "Care of Post Office."

Allix, Maurice.
Anderson, A. G.
Armstrong, J. W.
Back, Fanney, Miss.
Bacson, Gene.
Banson, Jennie, Mrs.
Barnes, Miss K.
Barrett, C. J.
Birch, J. W.
Blanche, Miss A.
Brocco, A.
Brown, G. J., Mrs.
Brown, J.
Brown, J. Nesbit.
Bukson, D. D. (of Ceylon).
Carian, A.
Chanter, Miss.
Cheetham, James.
Chorlton, A. (of Manchester).
Cochran, R. C.
Coghlan, H.
Colley, H.
Cooper, H. D.
Corbitt, W. L.
Coulter, R. I.
Cross, J. C.
D'Aiguebelle, P.
Daly, H.
Davis, Mrs. L.
DeLamangarry, A.
Delhui, Keisi, Miss.
Descos, Monsieur.
DeSouza, J. F. (care of Roland Seeger).
DeVine, Dr. C. L.
Dick, R.
Doble, Mr.
Drakeford, F.
Dumas, Mrs. H.
Eaton, Sam.
Eaves, S. C.
Evans, H.
Fenn, R.
Fergus, C. B.
Fleming, A.
Forbes, J. D.
Francis, J.
Freeman, Miss Bessie.
Friedman, S.
Galbraithe, John M. R.
Gallois, E.
Gausson, Jean.
Gerette, Miss Leoni.
Given, W. Scott.
Gomas, F.
Goodwin, G. A.
Gordon, Mrs. B.
Gordon, Robert.
Green, G.
Greenway, A. C.
Greenwood, Mrs. K.
Grevel, C.
Hay, A. R.
Helti, Henri.
Hendrys, G. V.
Hill Bertram.
Hill, Mrs. N.
Hinckes, R. Tichbourne.
Hind, Arthur, Mrs.
Hosking, R.
Kenna, F.
King, J. G.
Knoll, H.
Leal, W.
LeBancheut, J.
Lemon, E. A.
Leonard, J. D.
Lisser, I. O.
Lockhart, Mrs.
Lopezco, Mrs. F.
Lynch, C. P.
Maclean, Miss A. M.
Maitland, T.
Manager, "The Soldier."
Mardon, H.
Martin, Mrs. C. N.
Matheson, A.
Maxwell, H.
McDermott, Mrs.
McIlwraith, H. Darwin, Dr.
Mitri, Ibrahim.
Moorhead, Miss V.
Morgan, D. W., Capt.
Morse, P. E.
Noailie, Mrs.
Noble, J. R.
Oliver, Miss.
Oliver, Mrs. L.
Olman, I.
Palomino-de Castro
Pantin, H
Patrick, J.
Perram, G. J.
Peters, E.
Radmore, F.
Ramage, W.
Randall, A.
Rees, Mrs Stanley.
Renton, A. L.
Richter, F. A.
Robertson, Wm.
Rosenberg, L.
Roussac, J.
Rowley, J. D.
Rudolf, F.
Russell, Miss E.
Ryan, J.
Sander, Lieut.
Sawni & Co.
Schofield, Miss Kate.
Schwartzmama, J.
Shapiera, Mr. S.
Siegel, Mrs. F.
Silnena, Miss E. (care of F. G. Ashwood, Esq.).
Sinclair, M. D.
Simpkins, Louis.
Simpson, H. R. Mrs.
Smalley, Mr. (care of J. H. Dunkerley).
Smith, H. J.
Smith, Mr.
Smith, W. L.
Snowball, W.
Sommer, P.
Stokes, Miss.
Symington, A.
Talbot, A.
Tardivel, E. N.
Target, C. A. B.
Thomas, Miss Mary, care of T. Ryan, Esq.
Vallacanee, J.
Vallance, Mrs. F.
Wakefield, Mrs.
Walesby, R. N.
Wears, R.
Weinblatt, P.
Wightman, F. W.
Williams, B.
Williams, Ernest.
Wilson, R. J. Turner.
Winter, A. L.
Winter, Mrs. E. C.
Winters, Mrs. N.
Wirth, M. M. (Pacific Circus).
Workman, E.
Wright, E. H.
Young, Mrs. S. R.
Zuel, Esq.

Registered Letters and Parcels.

Cameck Abraham, Mrs.
Daly, H.
Kaunitz, Louis, Mr.
Mullagerino, Max.
Peters, Egerton.
Ryan, L., Mrs.
Solomon, Rachel, Miss.
Sommer, Paul.
Wilson, R. J. Turner.

Unclaimed Letters held in the Bombay General Post Office.

Abel, H. F.
Alexander, C. N.
Anton, Del Medico.
Blewett, C. T., Major, R.A.
Bloomfield, J. G.
Bailey, C.
Chusel, Gusta.
Cole, C. C., Mr.
Charlton, W. B.
Cajo Umberto.
Cox, H. E.
Curtis, M. S.
Cooper, Mr.
Daniel, A.
Dickson, D. D.
Eduljee Jamsetjee.
Ferror, Michael H. (Bengal C. S.).
Falhenflug, S.
Francis, Jas.
Grant, J., Col.
Griffin, Robert.
Gancheran, Thos.
Gotta, Fram (M. R. C. S.)
Geary, J. W.
Greenhalgh, Walter.
Green, G. de Billing.
Hawthorne, Harry.
Hilson, R.
Hatch, L. H., Dr.
Houston, John.
Hall, W.
Heller, Max.
Hamilton, Lilias, Dr.
Izzard, A. H.
John, M. A.
Jacomb, Nurse.
Johnson, Mary B., Miss.
Keilly, H. P., Mrs.
Kannitz, Louis.
Knoll, Hans.
Kohlhoff, E. M.
Lawsen, H.
Lawrence, G. H.
Lettledale, E. M., Miss.
Muller, Egon.
Mitchell, W. J., Lt.
Moffat, Douglas.
Morse, P. E.
Minchin, C. P. Capt.
Martin, Robert R.
Oliver, Charles H.
Pellay, Sam.
Pinch, Hayward, Mrs.
Pinder, P.
Ryder, H.
Ram Gurkha Tej.
Richards, J.
Sandilands, P.
Sanderson, E. C.
Spence, Reginald, Mrs.
Styne, Geo. A. Le.
Spencer, Stanley, Mrs.
Tancock, O. K., Capt., R.A.
Tulsiram.
Vijee Narayanjee.
Vaz, J.
Weeks, F.
Wilkins, Referendar, Erwin.
Wills, W. G., Mrs.
Wallace, E. A.
Zuckermann, Ewa.

Unclaimed Letters held in the Barrackpore Post Office on the 22nd March, 1897.

Battersby, R. R.
Keyser, Mrs.
McMootey, S.
Parsons, G. H.
Peroo, Mrs.
Sanderson, W. C.

The 27th March, 1897.

CALCUTTA POST OFFICE NOTICE.

Mails for	Date of closing at Calcutta 1897	Route by which despatched.
Aden, Egypt, Europe, America, Zanzibar, Mozambique, Delagoa Bay, Mauritius, Madagascar, Reunion, etc., Natal, and Cape Colony, and in general all countries served through the United Kingdom.	31st Mar.	Per P. & O. Str. from Bombay.
Parcels for the United Kingdom and other Foreign places	30th ,,	Ditto.
*Australasian Colonies . .	2nd Apl.	*Viâ* Tuticorin and Colombo *
Colombo	31st Mar.	Per P. & O. Str. *Oriental.*
Straits Settlements, China, and Japan.	30th ,,	Per Steamer *C. Abcar.*
Rangoon and Moulmein . .	1st Apl.	Per B. I. S. N. Co.'s Steamer.
Rangoon, Moulmein, Tavoy, and Mergui.	29th Mar.	Ditto.
Rangoon, Moulmein, Penang, and Singapore.	27th ,,	Ditto.
Ditto ditto ditto (Supplemental).	28th ,,	Ditto.
Ditto ditto ditto .	3rd Apl.	Ditto.
Akyab, Kyaukpyu, Sandoway, and Rangoon	31st Mar.	Ditto.
Madras, Colombo, Straits Settlements, China, and Japan.	27th ,,	Per A. Lloyd's Str. *Aglaja.*

*Although the date entered in column 2 is, as far as can be calculated, the latest safe date of posting for the next Mail steamer, full allowance being made for the steamer being in advance of her published timing, Mails for the places mentioned in column 1 are despatched daily to Colombo, so that they may proceed by any steamer that has been unusually accelerated or retarded, or by any special opportunity that may be afforded by a steamer not belonging to one of the regular lines.

The letter-box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late fee at 7-30 P.M. precisely, after which hour Inland letters and papers fully prepaid and bearing an extra postage stamp of half anna will be received up to 8 P.M. and up to 8-45 P.M. with a late letter fee of 1 anna for the Chord Mail only.

On the day of despatch of the Mail for the Australasian Colonies *viâ* Tuticorin, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 8-30 P.M., and late letters and papers fully prepaid will be received up to 9 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 9 P.M., and late letters and papers fully prepaid will be received up to 9-30 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 7-30 P.M., and late letters and papers will be received up to 9 P.M. for despatch by any Foreign Mails despatched the same night. The late fee for Foreign articles is 4 annas, which must be prepaid in stamps affixed to the articles.

JOHN OWENS,
Presidency Postmaster, Calcutta.

POSTAL NOTICE.

Parcels and packets of samples may not until further notice be sent by post to Portugal, Madeira, and the Azores.

A. U. FANSHAWE,
Dir. Genl. of the Post Office of India.

CALCUTTA,
The 16th March, 1897.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, and by anyone taking *six pounds* at a time, from the Superintendent, Botanic Garden, Calcutta, at the following rates —per four-ounce tin, *R2-8*; per eight-ounce tin, *R5*; per pound tin, *R10*. The general public can be supplied by the Superintendent, Botanic Garden, *for cash only*, at the undernoted rates: per four-ounce tin, *R3*; per eight-ounce tin, *R6*; per pound tin, *R12*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

سنکونا فبري فيوج يعني تپ بهگانے والے سنکونا *

سنکونا فبري فيوج کلکته کے بوٹانکل گارڈن يعني کيپني باغ کے سپرنٹنڈنٹ صاحب سے هرايک ملازم سرکاري اور ايک مشت چهه پونڈ تک ليے والا هر آدمي حسب نرخ ذيل خريد کرسکتا هي — يعني چار اونس والا ٹين بقيمت دو روپيه آٹهه آنه ؛ آٹهه اونس والا ٹين بقيمت پانچ روپيه : ايک پونڈ والا ٹين بقيمت دس روپيه *

عام آدميون کو يهه دوا بوٹانکل گارڈن يعني کمپني باغ کے سپرنٹنڈنٹ صاحب سے بقيمت نقد حسب نرخ ذيل مل سکتي هي - يعني چار اونس والا ٹين بقيمت تين روپيه ؛ آٹهه اونس والا ٹين بقيمت چهه روپيه : يک پونڈ والا ٹين بقيمت باره روپيه *

يهه دوا کلکته کے بڑے بڑے ولايتي اور ديسي دواخانون مين بهي بکتي هي - ماسواے قيمت مذکورۂ بالا کے محصول ڈاک چار اونس والے ٹين کا چار انه ؛ آٹهه اونس والے ٹين کا آٹهه آنه ؛ اور ايک پونڈ والے ٹين کا باره آنه *

PURE SULPHATE OF QUININE.

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April, 1896, the price of this Quinine will be as follows :—

1-pound tin, R18, or, post free, R18-12.
½ „ R 9, „ R9-8.
¼ „ R4-8, „ R5.

Analysis shows this Quinine to be of the purest manufacture; and it is guaranteed to be free from wilful mixture with the inferior alkaloids, Cinchonine and Cinchonidine. It is for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Seebpore, near Calcutta.

বঙ্গদেশের গবর্ণমেণ্টের সিনকোনা আবাদে প্রস্তুত বিশুদ্ধ কুইনাইন।

১৮৯৬ সালের ১লা এপ্রেল হইতে এই কুইনাইনের নিম্নলিখিত মূল্য হইবে, যথা—

১ এক পৌণ্ড টিন . ১৮৲ বা ডাকমাশুল বিনা ১৮৸০
½ আধ „ „ ৯৲ „ ৯৸০
¼ সিকি „ „ ৪৲৲ „ ৫৲

পরীক্ষা করিয়া দেখা গিয়াছে যে এই কুইনাইন অতি বিশুদ্ধ রূপে প্রস্তুত করা হইয়াছে। এবং ইহা যে সিনকোনাইন ও সিনকোনিডাইন নামক অপকৃষ্ট ক্ষারের সহিত ইচ্ছা পূর্ব্বক মিশান হয় নাই তাহার গারাণ্টী দেওয়া যাইতেছে। ইহা নগদ মূল্যে কেবল গবর্ণমেণ্ট কর্ম্মচারীগণের নিকট বিক্রয় করা যাইবে, এবং কলিকাতার নিকটস্থ শিবপুরের কোল্পানির বাগানের সুপারিণ্টেণ্ডেণ্টের নিকট পাওয়া যাইতে পারিবে।

Catalogue of Books procurable from Thomason College Book Depot, Roorkee.

Application to be made to Curator.

CASH MUST ACCOMPANY ORDER. ARTICLES WILL BE SENT BY VALUE PAYABLE POST TO PERSONS IN GOVERNMENT EMPLOYMENT ONLY.

It is advised that letters containing remittances be register d.

N.B.—The Revised Prices herein entered cover the cost of packing, postage, and other incidental charges (except commission for Value-payable supplies), and are for all purchasers other than resident College Student.

Drawing Instruments (electrum) are available at the College Book Depot at R02 per box. Drawing Instruments, drawing materials, etc., are also obtainable from the Roorkee Workshops, and application should be made to the Superintendent.

ROORKEE TREATISE ON CIVIL ENGINEERING IN INDIA.

Royal Octavo, with numerous Plates.

Volumes I and II are published in separate convenient sized Sections, as below, but can be bound up if required :—

VOLUME I.*

Section	I.	Building Materials	(1895),	R2-0.
„	II	Masonry	(1891),	R1-4.
„	III.	Carpentry	(1889),	R1-4.
„	IV.	Earthwork	(1892),	R1-4.
„	V.	Tools and Plant (never published).		

VOLUME II *

Section	VI.	Buildings	(1891),	R1-4.
„	VII.	Bridges	(in the Press).	
„	VIII.	Roads	(in the Press).	
„	IX.	Railways	(1891),	R1-4.
„	X.	Irrigation Works	(1873),	R1-8.

Roorkee Treatise on Civil Engineering, Vol. II (1867 edition). R3.

* Date of Edition on sale.

ROORKEE MANUAL OF APPLIED MECHANICS.

Vol. I. Direct and Transverse Strain, principally by Analytical Methods. R8.
„ II. The Stability of Structures, mostly by Graphic Methods (in the Press).

MANUALS.

VII. **Surveying** (by Major Firebrace, R.E.) (6th edition), with Curve Table (in the Press).

XIII **Drawing** (by Lieut. R. Pulford, R.E.).† R8.

XIIIa. **Drawing. First Principles of Geometrical** (by do.) (4th edition). R1-4.

XIV. **Simple Applied Mechanics** (2nd edition), Parts I and II in one. R3.

Simple Applied Mechanics, Part II (1st edition). 8a.

XV. **Examples of Estimating.** Comprising a progressive series of Estimates (with Plans of Buildings and Bridges, worked in detail). By P. Keay, Esq., and revised by C. C. Sullivan, Esq., Head Master (5th edition) (in the Press).

XVI. **Earthwork Estimating,** with Practical Tables and Diagrams By Major A. M. Brandreth, R.E. 4a

XVII. **Specimens of Printing** used in the College Drawing Course and Entrance Examinations. 6a.

Note.—The complete Treatise forms the course of the Engineer Class at the Thomason College in Civil Engineering, and the same, omitting Section X, is the course for the Upper Subordinate Class. The other Manuals are the complete course for both Classes in the several subjects of which they treat.

MISCELLANEOUS.

ENGINEERING WORKS.

Curve Tables, complete, for laying any curve. 4a.

Scantlings of Timber for Roofs. Tables and investigation of formulæ for determining size of timbers for Flat Roofs from 8 to 22 feet span, and for Trussed Roofs from 10 to 50 feet span (2nd edition). By P. Keay, Esq., Head Master. R1.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 27, 1897.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Advertisement.

By an order of the Court of Chancery of the County Palatine, of Lancaster, Liverpool District, dated the 30th day of November, 1896, made "In the matter of the Estate of the Reverend JOHN PENNIGNTON, deceased, 1896, P. No. 199" IT IS ORDERED that the following enquiry may be made by the Registrar :—

"An inquiry what grandchildren there were of John Pennington, deceased, the testator in the Petition named living at the said testator's death or born afterwards in the lifetime of his said daughter Sarah Sleddon in his Will named, and whether such grandchildren are respectively living or dead, and if dead who are their respective personal legal representatives."

All persons claiming to be such grandchildren of the said John Pennington, late of Lowton, in the County of Lancaster Clerk in Holy Orders who died on the 14th day of January, 1853, and whose Will was proved in the Consistory Court of the Bishop of Chester on the 21st day of May 1853 are by their solicitors on or before the 31st day of July, 1897, to come in and prove their claims at the Chambers of the District Registrar at Liverpool or in default thereof they will be peremptorily excluded from the benefit of the said Order. The 10th day of August, 1897, at 11 of the clock in the forenoon at the said Chambers is appointed for hearing and adjudicating upon the claims.

The said testator John Pennington had among other children a daughter named Mary Ann who married one—Ward from whom she separated, and afterwards the said Mary Ann Ward is believed to have gone to India between 50 and 60 years since.

Dated this 12th day of February, 1897.

F. WILLIS TAYLOR,
Registrar.

Pennington and Higson, 36, Dale Street, Liverpool, Solicitors for the Executor by transmission under the said Will.

The Gazette of India.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 26th March, 1897, and is hereby promulgated for general information :—

ACT No. XII OF 1897.

An Act to enable local authorities to borrow money for temporary emergencies.

WHEREAS it is expedient to enable local authorities to borrow money for temporary emergencies; It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Local Authorities (Emergency) Loans Act, 1897.

(2) It extends to the whole of British India; and

(3) It shall come into force at once.

Power to local authorities to borrow in cases of famine or epidemic disease.

2. (1) Notwithstanding anything contained in the Local Authorities Loan Act, 1879, or in any other law for the time being in force, a local authority as defined in that Act may, with the previous sanction of the Governor General in Council, borrow money on the security of its funds for any of the following purposes, namely :—

(a) the giving of relief and the establishment and maintenance of relief-works in time of famine or scarcity;

(b) the prevention of the outbreak or spread of any dangerous epidemic disease; and

(c) any measures which may be connected with, or ancillary to, any of the purposes aforesaid.

(2) Nothing in this section shall be deemed to authorize any local authority to borrow or spend money for any purpose for which under the law for the time being in force it is not authorized to apply its funds.

Power to Governor General in Council to impose conditions.

3. (1) Every loan under the last foregoing section shall be made subject to such terms and conditions as the Governor General in Council may think fit to impose.

(2) In particular, and without prejudice to the generality of the provisions of sub-section (1), the Governor General in Council may, by general or special order, prescribe—

(a) the terms on which the Governor General in Council or the Local Government may lend money under this Act;

(b) the manner of recording and enforcing the conditions on which such loans are to be made;

(c) the inspection of any works carried out or expenditure incurred by means of such loans;

(d) the instalments by which such loans are to be repaid, the interest to be charged thereon and the manner and time of repaying such loans and of paying the interest thereon; and

(e) the accounts to be kept in respect of such loans.

Application of sections 6 and 7, Act XI, 1879.

4. The provisions of sections 6 and 7 of the Local Authorities Loan Act, 1879, shall apply to the borrowing of money under this Act. XI of 1879.

Application to loans made before commencement of Act.

5. The provisions of this Act shall apply to any loan made after the first day of January, 1897, and before the commencement of this Act by, or with the sanction of, the Governor General in Council to any local authority for any of the purposes hereinbefore mentioned, and every such loan shall be deemed to have been made under this Act.

J. M. MACPHERSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 26th March 1897, and is hereby promulgated for general information :—

ACT NO. XIII OF 1897.

An Act to amend the Indian Stamp Act, 1879.

WHEREAS it is expedient to amend the Indian Stamp Act, 1879, It is hereby enacted as follows :—

Addition of new section after section 7A, Act I, 1879.

1. After section 7A of the Indian Stamp Act, 1879, as amended by Act No. VI of 1894, section 2, the following section shall be added, namely :—

Bonds, debentures or other certificates issued on loans under Act XI, 1879

"7B. (1) Notwithstanding anything in this Act, any local authority raising a loan under the provisions of the Local Authorities Loan Act, 1879, or of any other law for the time being in force, by the issue of bonds, debentures or other certificates, shall, in respect of such loan, be chargeable with a duty of eight annas per centum on the total amount of the bonds, debentures or other certificates issued by it, and such bonds, debentures or other certificates need not be stamped and shall not be chargeable with any further duty on renewal, consolidation, sub-division or otherwise.

"(2) The provisions of sub-section (1) exempting certain bonds, debentures or other certificates from being stamped and from being chargeable with certain further duty shall apply to the bonds, debentures or other certificates of all outstanding loans of the kind mentioned therein, and all such bonds, debentures or other certificates shall be valid, whether the same are stamped or not :

"Provided that nothing herein contained shall exempt the local authority which has issued such bonds, debentures or other certificates from the duty chargeable in respect thereof prior to the twenty-sixth day of March, 1897, when such duty has not already been paid or remitted by order issued under this Act."

Amendment of No. 39 in Schedule I, Act I of 1879.

2. In Schedule I. No. 39, of the said Act, after the heading "Lease" in the first column, the words "including an under-lease or sub-lease" shall be added.

Amendment of No. 60 and addition of new No. 60A in Schedule I, Act I of 1879.

3. In Schedule I, No. 60, of the said Act, the word "Lease" wherever it occurs, is hereby repealed ; and after the said No. 60 the following shall be added, namely :—

"60A.	**TRANSFER OF LEASE** by way of assignment and not by way of under-lease.	The same duty as a Conveyance (No. 21).

J. M. MACPHERSON,
Secretary to the Government of India.

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PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 26th March, 1897:—

No. 58 OF 1897.

A Bill to amend Act XX of 1863 (an Act to enable the Government to divest itself of the management of Religious Endowments).

WHEREAS it is expedient to amend Act XX of 1863, relating to the administration of Religious and Charitable Institutions and Endowments of a public character in British India; It is hereby enacted as follows:—

Short title, extent, application and commencement.

1. (1) This Act may be called the Religious Endowments Amendment Act, 1898.

(2) It extends to the whole of British India and applies to all non-Christian Religions and Charitable Institutions and Endowments of a public character the annual income of which does not fall below two hundred and fifty rupees; and

(3) It shall come into force on the first day of January, 1898.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) "Religious and Charitable Institutions" include all temples, mosques, pagodas, shrines and charitable institutions by whatever local designation known, and all property endowed or purchased, and all offerings of pilgrims connected therewith, whether applied to religious or charitable or other purposes, which are not the personal property of, and offerings to, any individual:

(2) "trustee" includes all persons, by whatever local designation such persons may be known, who have charge or management of any institution, or the property of any institution, in trust, and

(3) "Civil Court" means the Court of the District Judge in the district in which the institution is situated.

Formation of electorates.

3. (A) In every District where a Committee such as is contemplated by Act XX of 1863 has been constituted, such Committee shall, within a month of the passing of this Act, prepare a register, and publish in all public offices and institutions a list of the leading persons of each religion or sect which has any institution in the district, including the principal landholders, pandits, moulvies and priests, and all such men of respectability and position as in the opinion of the Committee ought to be included in this list. (B) Provided that, where no such committee has been constituted, the Civil Court of every District shall, within a month of the passing of this Act, nominate three persons of each religion or sect to form a Committee to prepare and publish the aforesaid list.

The persons of each religion or sect included in this list shall be "the district electorate" of that religion or sect in that District for the purposes of this Act. But the said Committee

shall include or eliminate the name of any person who, in the opinion of two-thirds of the persons in the lists so prepared, may be recommended or objected to.

Formation of District Committee.

4. The said Committee shall call upon each electorate to meet at a time and place to be fixed by it, and duly notified in all public offices and institutions, and elect by a majority of votes, not less than three, and not more than five, members to form "the District Committee" for the control of the endowments of that religion or sect in that District.

Formation of Central Committee.

5. Each District Committee of any Province within a month of its election shall elect a voting Delegate. Such voting Delegates shall meet at a time and place jointly agreed upon and shall elect by a majority of votes not more than five members, and the members so elected shall form "the Central Committee" of that religion or sect with head-quarters at any place that the said Committee by a majority of votes may elect for the purpose.

Default of electorate.

6. In case the district electorate or the District Committee fail to make the elections required by sections 4 and 5, the Civil Court of each defaulting district and the High Court of the Province shall nominate the members of the District and Central Committees respectively.

Tenure of office of members of Committees.

7. The District Committee and the Central Committee shall hold office for three years, but will continue in office until relieved by their respective successors, and their members will be eligible for re-election. The said Committees shall elect their own chairman and decide all matters by a majority of votes, each member having one vote and the chairman having a casting vote.

Powers of Central Committee.

8. As soon as the first Central Committee shall have been formed, the powers hereby conferred on the Committees referred to in clauses A and B of section 3 shall thenceforward vest in such Committee and its successors.

Removal of members of Committees.

9. Any member of the District or Central Committee, who shall be found guilty of misconduct or any conduct which makes him unfit for his place, shall be liable to be removed by the unanimous vote of the remaining members.

Provision for vacancies on Committees.

10. Any vacancy caused by death, resignation or removal of any member shall be filled up according to the provisions of the aforesaid sections 4 and 5. The member or members so elected shall hold office only for the unexpired portion of the Committee's tenure of office. The District and Central Committee, on the expiration of the tenure of their office, shall also be elected in the same manner.

Revision of lists of electorates.

11. Each Central Committee shall, in the first quarter of the last year of its tenure of office, either confirm or reverse the lists of District electorate, and shall in the last quarter of the same year cause the District Committees and District electorates to make their respective elections under sections 4 and 5: Provided that, in case such District Committees or District electorates fail to act, the High Court of the Province and the Civil Court of the District shall respectively exercise powers conferred under this section.

Powers of District Committee.

12. The District Committee of each religion or sect shall have absolute control, not inconsistent with their maintenance, over the institutions belonging to that religion or sect, including the appointment of the trustees, according to the custom prevailing in each institution, as vacancies shall occur after the passing of this Act, but shall not have the power of dismissal of trustees for misconduct, disobedience of orders issued by the District or Central Committee or dereliction of duty assigned to them except as hereinafter provided.

Duties of District Committee.

13. The District Committee shall keep a register of the institutions in its charge, with properties appertaining to them, and the trustee shall submit, within a time to be fixed by the District Committee, a list of all such properties. The trustees shall prepare a budget of receipts and disbursements including their rateable share of costs of necessary establishment of the District and Central Committees in March every year for each shrine, and shall likewise submit monthly or quarterly accounts. All these shall be kept and submitted in the forms prescribed by the Central Committee in consultation with the District Committee.

Revision of budget.

14. The District Committee may, by a majority of votes, revise the budget as they see fit, subject to confirmation or revision by the Central Committee.

Custody of property.

15. The property and the proceeds of every institution shall remain in such custody as at the commencement of this Act, subject to such provisions as the District Committee shall, with the sanction of the Central Committee, prescribe for their safety.

Appeal to Central Committee.

16. The orders of the District Committee shall be appealable to the Central Committee, whose decision shall be final.

Power of Central Committee to make inquiry.

17. In addition to the powers conferred by section 13 of Act XX of 1863, the Central Committees of each religion or sect shall have power to call for explanation from the trustees subject to their control and to hold enquiries into the management and the conduct of such trustees. The Civil Court within whose jurisdiction such enquiries are held shall, on the application of the Chairmen of such Central Committees, issue the necessary processes for production of documents and the appearance of witnesses at such enquiries.

The District and Central Committee shall have power to take evidence on oath in any inquiry before them, and their members, individually and collectively, as well as the trustees, of any institution or property aforesaid shall be public servants within the meaning of the Indian Penal Code XLV

18. The Central Committee of each religion or sect in consultation with the District Committee of that religion or sect shall have power to frame necessary bye-laws and rules for the election of the members of the said Central and District Committees, and for the proper management of the institutions and properties within their respective jurisdiction, and for the due discharge of their duties by the aforesaid trustees: These bye-laws and rules and the annual report of the administration of the institutions and properties in their respective jurisdiction shall be published in each provincial Gazette not later than the middle of June of every year.

Rules and bye-laws.

19. The District Committee shall be entitled to maintain an office and an establishment ordinarily costing not more than fifty rupees per mensem, and the Central Committee not more than one hundred rupees per mensem, exclusive of other incidental charges, such as the cost of auditing of accounts, or the travelling expenses of any member deputed to inspect any institution, or make local enquiry whenever necessary. These items of expenditure shall, as far as practicable, be rateably apportioned among the several shrines of the districts or recovered from the particular shrine to which they relate, and shall be included in the budgets and the accounts of the shrines or shrine in question, respectively.

Expenses of Committees

20. In section 18 of Act XX of 1863, after the words "no suit" and before the words "shall be entertained" the following words shall be inserted, *viz.*, "except when such suit is brought by any Central Committee of any religion or sect constituted under this Act."

Amendment of section 18, Act XX, 1863

STATEMENT OF OBJECTS AND REASONS.

1. The object of the Bill is to remove certain defects in the management of Religious and Charitable Endowments under the law as it stands at present.

2. The Bill proposes to leave the existing trustees where they are. It allows their successors to come in, in accordance with the usage in vogue in each institution, in that behalf. It leaves untouched all the trust property and income in the very hands which now hold them. It leaves them to carry on the customary expenses as hitherto, but only subject to budgeting previously and subject also to providing for possible contingencies which might arise for revision of such budget—a revision which no Committee would be found to make repeatedly or largely in the face of long-standing usage.

3. As regards the cost of the controlling agency, advantage is taken of the widespread ambition and readiness to render *unpaid* service in public interests, and each endowment is laid under a contribution, which is the veriest minimum that can be imagined as needed for maintaining a fairly efficient subordinate official staff.

4. As to the *constitution* of the controlling machinery, the Bill provides for two sets of Committees for each religion or sect. It makes the District Committees exercise *direct* supervision over the trustees, and the higher or Central Committees, as they are called, to exercise *general* supervision and act as an appellate tribunal to correct mistakes and remedy the effects of likes and dislikes on the part of the District Committees.

5. The Committees are formed on the basis of election by the better class of worshippers of each religion or sect. An electorate formed by such classes should, it is thought, suffice for all practical purposes.

6. The members of the Committees would hold office *for a term of years* and *not for life* as now.

7. The Bill proposes to abolish the distinction which the present law makes between the endowments which had been under the direct control of the Government at one time and those that had not been so, malversation of the one class being as culpable as of the other.

8. It is proposed to enlarge the powers of the Central Committees relative to holding enquiries into the conduct of trustees, and dispense with the necessity on their part to obtain prior sanction to sue which the present law enjoins, while the trustees will continue to enjoy the present safety against harassment by any action of Committees by being liable to dismissal only by means of the decree of a Civil Court.

P. ANANDA CHARLU.

The 23rd March, 1897.

J. M. MACPHERSON,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 27, 1897.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House on Friday, the 26th March, 1897.

PRESENT:

His Excellency the Earl of Elgin, Viceroy and Governor General of India, P.C., G.M.S.I., G.M.I.E., LL.D., *presiding*.

His Honour Sir Alexander Mackenzie, K.C.S.I., Lieutenant-Governor of Bengal.

His Excellency Sir G. S. White, G.C.I.E., K.C.B., V.C., Commander-in-Chief in India.

The Hon'ble Sir J. Westland, K.C.S.I.

The Hon'ble Sir J. Woodburn, K.C.S.I.

The Hon'ble M. D. Chalmers.

The Hon'ble Major-General Sir E. H. H. Collen, K.C.I.E.

The Hon'ble A. C. Trevor, C.S.I.

The Hon'ble M. R. Ry. P. Ananda Charlu, Rai Bahadur.

The Hon'ble Sir G. H. P. Evans, K.C.I.E.

The Hon'ble Alan Cadell, C.S.I.

The Hon'ble J. D. Rees, C.I.E.

The Hon'ble Sir Lakshmishwar Singh, K.C.I.E., Maharaja Bahadur of Durbhanga.

The Hon'ble Rao Sahib Balwant Rao Bhuskute.

The Hon'ble P. Playfair, C.I.E.

The Hon'ble Rahimtula Muhammad Sayani, M.A., LL.B.

The Hon'ble Pandit Bishambar Nath.

The Hon'ble Joy Gobind Law.

The Hon'ble C. C. Stevens, C.S.I.

The Hon'ble Sir H. T. Prinsep, KT.

The Hon'ble H. E. M. James.

QUESTIONS AND ANSWERS.

The Hon'ble RAI BAHADUR P. ANANDA CHARLU asked:—

"1. Will the Government be pleased to state if it is a fact that a rule was passed in 1884 by Mr. James, the then Director General of the Post Office of

India, to the effect that no one who had not passed a departmental examination should be appointed as Superintendent in the Post Office?

"2. Will the Government be pleased to state if it is a fact that in his letter No. 2313, dated 30th May, 1884, Mr. James thus wrote to the Post Master General of the North-Western Provinces:—

'In reply to your letter No. 107, dated 8th May, 1884, I beg to state that it is not my intention to exempt any more officials from the examinations for the Superintendentship. Making of exceptions is a serious evil, and I intend to make no more.'?

"3. Is the Government aware that in spite of this distinct order several unpassed Europeans and Eurasians have been appointed as Superintendents, while the claims of several passed natives of India of Asiatic race, who were specially selected by the Department to appear for the examination, have been overlooked? Will the Government be pleased to enquire the reason for this state of things and to state the same?

"4. Will the Government be pleased to state if it is a fact that there are no less than nine men either holding permanent appointments in the Superintendents' grade or officiating as such without passing the departmental examination, and that they are all either Europeans or Eurasians?

"5. Will the Government be pleased to state if it is a fact that no less than five officials who successfully came out of the departmental examination have not been provided with appointments in the Superintendents' grade?

"6. If what is alleged in questions 4 and 5 are facts, will the Government be pleased to ascertain what special reasons justify such cases and to state the same?

"7. Will the Government be pleased to state whether it is aware that in paragraph 4 of his Circular No. 11, dated 16th April, 1884, the Director General of the Post Office prescribed that "European and Eurasian candidates will be required to produce a certificate of having passed an examination, either in Hindustani or a Vernacular of the Province in which they are employed," before they were allowed to appear for the Superintendentship examination, and whether such certificates were produced by all the European and Eurasian candidates who appeared for the Superintendentship examination since 1884. If not, will the Government be pleased to state what special reasons existed for the exemption in each case in which the exemption was accorded?"

The Hon'ble SIR JAMES WESTLAND replied:—

"1. It is a rule of the Postal Department, as laid down by the Director General, that no officer shall receive a substantive appointment as Superintendent unless he has passed an examination, mainly in matters of Postal work. This rule does not necessarily apply to officiating appointments, nor would it be possible to confine the selections for temporary vacancies to passed officers.

"2. The quotation is correct and states the intention of the then Officiating Director General: it is not an order of the Government and does not bind Mr. James' successors, though the same practice has been followed by them, and they ordinarily insist upon officers passing the examination before they are confirmed as Superintendents.

"3. It is not true that several unpassed Europeans and Eurasians have been appointed as Superintendents while the claims of several passed Natives of India of Asiatic race have been overlooked. Since 1884 four officers have been expressly exempted from passing, of whom one is a domiciled European and three are Natives of India of Asiatic race; and there are five officers who have been appointed as Superintendents subject to passing the examination, and have not yet passed, namely, three domiciled Europeans and two Natives of India of Asiatic race.

"The question implies that passing the examination gives a claim to promotion. This is not the case; any officer, in receipt of Rs. 50 a month and upwards, may offer himself for examination, but, if he is accepted, it is on the distinct understanding that he obtains no claim by passing it to supersede his seniors. It is a mere qualifying test. No one is ever specially selected for examination, as stated in the question.

"4. The facts regarding the nine men, to whom it is understood that the question refers, have been already stated; they do not accord with the allegations in the question. If the question alludes to any other individuals, it is not understood.

"5. It is expressly laid down that passing the examination gives no claim to an appointment as Superintendent; and there are 40 or 50 persons who have passed the examination and not been appointed Superintendents; many of them are at present at any rate quite unfit for Superintendentships.

"6. As what is alleged in questions 4 and 5 are not facts, no reasons can be given for them.

"7. This rule has not been enforced since 1884, that is, the production of the certificate has not been insisted on, the reason being that as the Europeans and Eurasians employed in the Department, with possibly one or two exceptions, are domiciled in India and speak at least one Indian language with ease, the test was found unnecessary. Only one existing Superintendent is a non domiciled European, and in his case, and in several others, the certificate was produced."

The Hon'ble RAI BAHADUR P. ANANDA CHARLU asked:—

"Will the Government be pleased to lay on the table the orders of Government relating to recruitment for Account offices and referred to by the Hon'ble Sir James Westland in the reply given to the Hon'ble Rao Sahib B. Bhuskute's question in Council on the 11th instant?"

The Hon'ble SIR JAMES WESTLAND replied:—

"A copy of the orders referred to, letter No. 3534 of 17th August, 1896, is laid on the table."

FINANCIAL STATEMENT.

The Hon'ble SIR JAMES WESTLAND moved that the Financial Statement be taken into consideration. He said:—"In doing so I have one or two remarks to make. In the first place I have to offer two apologies. My first apology is to the Hon'ble Mr. Charlu, whose suggestion, made last year, that we should accompany our Financial Statement with illustrations and coloured maps, I have been unable to follow. It has not been the custom of the Government of India to do so, nor, so far as I can ascertain, of any other Government, and I hope he will pardon my not being able in this matter to accept his suggestion. My second apology is to the residents of Madras. The Madras Presidency is unfortunately too distant to receive from us a copy of the Financial Statement at the same time that it is issued in Calcutta and Bombay. Judging from the Madras newspapers which have reached me, I am afraid they put this down to malice prepense on my part than to the force of uncontrollable circumstances. I am quite sure that if they only knew the hurry and stress under which the Financial Statement is prepared, they would see that every single additional day that it is possible for us to give to it is of immense service in its preparation. Bearing in mind that a week has to be left at the end of March between the presentation of the Financial Statement in this Council and its discussion by this Council, we are limited to a very few days only for its presentation. The 19th is about the earliest date we can present it, and this year it was nearly the latest also; if we were to postpone it for a few days longer it would cause considerable inconvenience to this Council, as the Council, according to the usual arrangements, dissolves before the end of March. Now, my Lord, we never close our estimated figures until we have received the fullest information which is obtainable by us regarding the actual accounts of the month of February. Every Treasury in the country makes its report to our officers by telegram, and it is not till the 10th or 11th of March that we have before us the final figures of February which are necessary for us to consider before we close the statement. Now between the 11th and the 19th I desire to give to the Council some sort of information of what work has to be done. In the first place we have to

consider the figures that come in to us, and we have to post them in all the statements which have been already prepared for the Financial Statement. Hon'ble Members can see for themselves in the Financial Statement what the mass of figures in that statement is. The figures are there not by hundreds but by thousands, and I beg Hon'ble Members to remember one thing, and that is that the figures going before them are only the figures of the Budget Statement of the Government of India. There are eight subordinate Governments, and each of these Governments' budgets has to be made up by us at the same time as the statement for the Supreme Government. It will be remembered, therefore, what a tremendous business in the mere matter of posting figures in statements and correcting them and testing them, has to be done and completed during the short interval that passes between the 11th day of March and the 16th of March. On the morning of the 16th of March we were able to give the final press order to have the statement printed off, so that it might be posted that evening, that is the evening of Tuesday, the 16th. The working of those five days was enough, I fancy, to drive most men into a lunatic asylum, and if it had not been for the extremely complete arrangements which were made by the Financial Secretary, Mr. Finlay, and by the Comptroller General, Mr. Cox, and by the Departments which work under them it would have been perfectly impossible to have completed the work by the time we are allowed. I beg, therefore, that the people of Madras will not think that it is out of any disrespect to them or out of any failure to recognise their position as the senior Presidency in India that I failed to send to them the Financial Statement at the same time that it was distributed in the junior Presidencies of Bombay and of Bengal. We are doing our best, as I think the Financial Statement itself shows, to bring Madras a little nearer to Bengal. We are spending a very large sum of money upon the East Coast Railway both in the northern section and in the southern section of it, and in a year or two I hope Madras will be placed in the same position as the other Presidencies so far as regards the reception of the Financial Statement.

"One other remark, my Lord, I desire to make, and that is to point out what seems to me to be the extraordinary position that the Finance Minister occupies in respect to the Financial Statement in this country. Other Finance Ministers when they present their statements have to defend the expenditure proposed against the representatives of the tax-payer. Here the position is exactly the reverse; the Finance Minister is the solitary representative of the tax-payers of India. Of course I do not speak of my Hon'ble Colleagues of the Executive Council who share this responsibility with me, but it is certainly the case in respect of the other Hon'ble Members that on a discussion of the Financial Statement the general line taken is to press all sorts of expenditure upon the Finance Minister, and to show what very excellent services he would render if he would only grant money in this direction and grant money in the other direction. Now I desire to explain for a moment, or rather to recall to the remembrance of Hon'ble Members—for they will understand the matter at once if I do so recall it—what this granting of money means. The Government of India possesses no funds of its own. The only funds it can get for any purposes are the funds it takes out of the tax-payers; and every grant of money by us has in the end to fall upon them. Now let me take an example. I will suppose that I am making a proposal that the residents in a certain district in the Punjab should get a meal a day at the cost of the tax-payers of Madras. The tax-payers of Madras would rise in their indignation, and declare that the thing was, on the face of it, absurd. But suppose I make a converse proposition, a proposition that a good supply of drinking water be supplied to the residents of Madras at the cost of the tax-payers of the Punjab. It at once seems a most reasonable and proper thing; only they wrap it up in convenient phraseology, and talk of obtaining an increase of the Provincial assignment in order that the Provincial Government may make a grant towards their water-supply. But by whatever name called, it is nothing more nor less than calling upon the tax-payers outside Madras to contribute towards the supply of an article of consumption to the people of Madras. I think, therefore, that Hon'ble Members should remember that when we talk of the Famine Insurance Fund, when we talk of

Provincial assignments, and when we talk of grants from Government, we are not talking of any ways and means by which rupees can be produced and be made available for the purposes of expenditure. All these are merely systems and methods by which we regulate the appropriation of the money received from the tax-payer on the one side to expenditure on the other side. Half the arguments that are used in supporting the claims made upon us, especially in the matter of Provincial assignments upon which our discussion to-day will probably turn, are based upon a sort of assumption that the term 'Provincial assignments' expresses some magic means by which the available funds can be increased by the Government of India by some sort of mechanical operation; and that when it is discovered that any province can usefully employ more money in expenditure than it at present has at its disposal—and most of the Provinces do find themselves in that position—it is only necessary to set in operation some mechanical device which Government has at its disposal, and rupees will be produced at nobody's cost. Now we do not grow rupees in the way a peasant grows his grain, nor has the Government of India an unlimited supply of them. I trust that Members, when they are proposing to the Government of India any increase of subsidy or grant or assignment of the kind, and when they are pointing out to us that there is a very large amount of expenditure which can be desirably undertaken by the Local Governments, will remember that they have to show, not only the desirability of the expenditure, but the fairness of levying it, and the fairness of levying it not only on the local tax-payers, but also on other provinces as well as the Province in which it takes place. These, my Lord, are all the remarks I have to make before submitting myself to the slaughter, and I have only now to move that the Financial Statement be taken into consideration."

The Hon'ble MR. JAMES said:—"My Lord, I am glad that it falls to me as junior member of this Council to be the first to felicitate the Hon'ble Financial Member on his Budget. A Budget that shows a deficit of two crores may not seem much a matter of felicitation to him, but considering this terrible famine and plague, he may well be glad that it is no worse, thanks to his own pith and shrewdness in improving the revenue in various ways since he has been Finance Minister, and if he is successful in getting us through it without extra taxation, all India may indeed be grateful. My Lord, it is not the function of an official member to criticise the financial arrangements of the Supreme Government, unless perhaps, as they did not so many years ago, they double the income-tax, and unnecessarily, in the middle of the year. Finance and currency questions, moreover, are matters for experts, far too complex and technical for plain men to offer an opinion upon, unless they happen to belong to that class who intrude themselves where angels fear to tread. Still even a plain man can feel when he sees his own pockets empty, and even more so when he sees largesse poured into the pockets of his neighbour. I venture therefore humbly to make one remark from that point of view. My Lord, with due respect to His Honour the Lieutenant-Governor and the other distinguished members who represent Bengal here, and admitting to the full the unreasoning and unnatural jealousy of Bengal, with which Bombay men are always credited, still I venture humbly to submit that Bengal has been far too well treated always, and in this Budget too.

"Bengal is one of the most fertile and prosperous Provinces in the world, though just now in Behar the state of affairs may be temporarily sad. She used to be, and ought now to be, an enormous source of income to the State. We know the reason why she is not, because, while the land-tax in other Provinces is being continually revised and raised and poured into Imperial coffers, Bengal has a permanent settlement. But because she does not pay her due share of land-revenue to Imperial taxation, that, I submit, is all the more reason why the zamindars should be taxed in other ways and, especially when money is tight, why expenditure justifiably payable by them should be thrown upon them in the shape of additional taxes or rates. In England we have a permanent settlement, and landowners there pay various taxes, mostly paid on luxuries, such as on male retainers, horses, carriages and dogs, not omitting hair powder; in addition they are rated heavily for police, highways, and the relief of the poor. Besides, under

the most recent legislation, a zamindar's property in England pays about five per cent. of its value on every change of ownership. I put it, then, to the Council why should not similar taxation and rating be imposed upon Bengal for the relief of other Provinces in addition to what she pays now. I know the Hon'ble Financial Member has been anxious to deal fairly, so far as his funds admitted, with the Provincial Governments in his new contracts with them. I can testify myself to his great sympathy with, and desire to help, those who are in a tight corner. All the same, I feel pretty sure that his rest at night must now be disturbed by the pitiful wailings and moanings that are being wafted across the continent from those who budgeted for bare efficiency and have found their moderate demands cut down. In illustration of how Provincial Governments are starved, I may remind Your Lordship that when Lord Lansdowne determined that the police throughout India should be put on a proper footing, my Hon'ble friend opposite, now in charge of the Public Works Department, went very carefully into the question of the police in Sind and reported that two lakhs and thirty thousand rupees were needed for the barest efficiency, while for real efficiency a much larger sum was necessary. By the irony of fate it fell to my Hon'ble friend himself, when he became the guardian of the Bombay Provincial Finances, to cut down the grant to a lakh and a half, and to tell me, almost with effrontery, that I must do the best I could with that. And, my Lord, if the Council reflects what it means to the people if the police are inefficient or underpaid, it can realise how seriously shortness of cash in the Treasury affects them in more ways than one. Take another instance. In the whole Province of Sind, the Provincial Government pays for the maintenance of only three miles of road; local rates do all the rest. I come to Bengal, and the first district I visit I see a nice road, and the Collector tells me that the Government give him half a lakh for keeping in order the portion in his own district. No doubt, isolated instances like this may be capable of explanation, but straws show the way the wind blows. I quite admit that the Government of India have not the local knowledge to enable them to select and tax the luxuries of Bengal suitably, but what I should like the Hon'ble Financial Member to say to His Honour the Lieutenant-Governor of Bengal is this:—'Your police cost, you say, 50 lakhs per annum. You must raise a police-rate yourself for that amount. You have a Legislative Council on which your ablest and most experienced officials are seated. You have also many non-official members, full of zeal and keenly anxious to use their great oratorical powers for their country's weal. Do you find out whatever represents the carriages and dogs and the hair-powder to tax, and the death-duties be imposed. From time immemorial, permanent settlement or no permanent settlement, the zamindars of Bengal have been liable to pay for their police, and they should do it now.' Out of the abundance of authorities for this position, I will only refer the Council to one, a volume written about thirty years ago by a very able young Civilian. The work, my Lord, is called the *History of Jessore*, by Mr. James Westland. At page 73 I read that even before the settlement zamindars were expected, by means of their ordinary servants, to protect property and hand offenders to the authorities. In other provinces the people who correspond to the zamindars here *are* called on to meet their obligations in respect of police charges. The taluqdars of the province of Gujarat, for instance, were subjected in 1888 by law to the following obligation:—

> 'The Governor in Council may from time to time determine—
>
> '(*a*) what police-officers and establishment are requisite in each village in a taluqdari estate;
>
> '(*b*) charges on account of police shall be defrayed by the taluqdar at such rates as shall from time to time be determined by Government, and in the event of failure by the taluqdar to pay, at the time when the same becomes due, any sum so payable, the sum shall be recoverable from him, in addition to the jama, as if the same were a part of the jama.'

"These taluqdars are not, as a body, nearly so wealthy as the Bengal zamindars. I would remind the Council that, when Lord Mayo created the system of Provincial responsibility for expenditure, an integral part of his scheme consisted of giving the Local Governments power to supplement the Imperial

subsidy by local rates. Two taxes were, as a matter of fact, imposed at first in Bombay. The Government of India shortly afterwards stopped this part of the programme. I do not know why—possibly from political motives or from fear that sources of revenue might be tapped which they desired to reserve for themselves. But India has now advanced, and His Honour the Lieutenant-Governor and his Council are surely as well able to devise suitable local taxation as petty municipalities which already exercise the power. My Lord, it is little less than a scandal that by the aid of nice conveyancing (is not the word 'nice' a pleasant one?) one should hear of wealthy Calcutta merchants disposing of property worth crores of rupees without paying any dues upon it to Government, or of a great nobleman giving a whole pargana to a relation and paying a conveyance duty of only Rs. 15 or Rs. 20. I daresay the Hon'ble Financial Member would give His Honour part of the probate-duties in return for 50 lakhs. Death-duties, as they are called in England (the term is not a very pleasant one), are taxes to which the people of this country have always been accustomed. The native name is 'nuzzerana' on succession. Let His Honour collect this according to old usage, and his treasury will overflow without any diminution of his popularity. His Honour could, I daresay, receive the offerings in Darbar, just as the old Subadars of the Delhi Empire did. An heir who pays half a lakh will receive a shawl and His Honour's congratulations. One who has paid a lakh, two shawls. One who has paid three, shawls and a diamond aigrette, and for larger sums, a high-sounding title might be bestowed in addition, and His Honour and the zamindars will part, both mutually satisfied. And then, if the Hon'ble Financial Member gives part of the 50 lakhs he has saved to Bombay and Sind, we shall all go away happy. I feel quite sure, too, if His Highness the Maharaja of Darbhanga will pardon a personal allusion, that from the knowledge we all have of His Highness' own unexampled generosity and his public spirit, the zamindars of Bengal will, if they resemble him in the very least, meet proposals like mine in a spirit of perfect fairness, though of course no one could expect them to like being taxed. That would not be human nature. I can quite realise that the Hon'ble Finance Member does not see the advisability of trying to impose local taxes himself. He would expose himself to mistakes and consequently to odium, and the Native Press would call him names. But I am sure of this, that if you call on Local Governments to make up deficiencies in Imperial grants by extra taxation of their own, of course under careful supervision and sanction, such a policy, more than any other, will make for Imperial economy. As long as the Hon'ble Finance Member's pockets are considered bottomless, so long will Local Governments have to play the ignoble and irritating rôle of the daughters of the horse-leech every five years, or indeed whenever more money is wanted. And we lose a deal of revenue by our obstinate adherence to Western methods. We might, for instance, make a revenue quite legitimately by taxing adoptions, as the king is authorised to do by the Shastras. The sort of thing we do tax is 'appointment in execution of a power, whether of trustees or of property, moveable or immoveable, where made by any writing not being a will,' or rather we mean to tax it, but neither tax-gatherers nor tax-payers understand such a highly technical term. So it cannot be a very fruitful source of revenue.

"Might I also invite the Hon'ble Financial Member to consider a second little question, *viz.*, whether the time has not come to relax the terribly light leading strings in which the Financial Department keep Local Governments as regards matters of petty detail. I don't refer to His Honour of course. He is on the spot, and has the great advantage of being able to go to the Treasury in person, if he suffers at the hands of the Financial Department. But since the time when Lord Lawrence told a Committee of the House of Commons that a Presidency Governor was too great a personage to be coerced merely for the trifle of spending a few lakhs without authority, the persistency of the Financial Department has thoroughly succeeded in curbing the desire of Local Governments to break rules. The Accountant Generals are stern, and a Local Government with the Accountant General by its side now-a-days resembles a little boy going out for a walk with his nurse. Supposing the

Local Government wishes to reimburse a man from Provincial money for some special labour or personal expense, or to carry at some unforeseen work which is needed in a hurry. The Governor asks, so to speak, his nurse: 'Please may I give my penny to that poor man or, may I buy that toy?' 'No, Master Governor-in-Council. I'm sure your kind grandmamma did not give you a penny for you to spend it in that way—it would be contrary to the Civil Account Code. Put it back again in your pocket at once or I'll tell her when we get home.' If the cast-iron rules of the Financial Department were relaxed in trivial matters, I am confident Local Governments would be happier, correspondence would be greatly lessened, and the Hon'ble Member would have more time to attend to matters of really Imperial moment. We all profess to lament over-centralisation—undoubtedly it takes the heart out of Governments and men. But, when you come to ask any one to decentralise and part with any power, he is so hide-bound by system and perhaps suspicious at heart as to how the power will be used by others, that he always says '*non possumus*.' It requires a very strong and determined man to decentralise.

"Now, my Lord, I come to thirdly and really lastly. I see that the widow's mite yielded by the Post Office now really shows signs of becoming a 'talent' within a measurable distance of time. It's not exactly a suitable time, when the Budget shows a deficit, to suggest more expenditure on salaries. Still I venture to suggest that the Hon'ble Member might spend a little of this widow's mite in improving the position of a most important body of men, the Superintendents of Post Office: the Post Office really works admirably and the work is now very onerous. But the pay of the Superintendent is the same as it was 25 or 30 years ago, before the Post Office took up its gigantic money order, savings bank, value-payable, telegraph, and other work. I know perfectly well that a maximum of Rs. 400 rising to Rs. 500 is sufficient for a number of men. They are not worth more, and if you were to make higher paid grades and you let such men go up by seniority, you might be throwing away money. But there are some valuable men, both Native and European, who are worth more and who have special qualifications and responsibilities. I mean men such as you would send on a Chitral campaign or mark for promotion to the position of Deputy Postmaster General. Depend upon it, unless you pay the Superintendents properly you will not get this class of men when you need them In Sind I am given a small allowance which I can distribute as I like to Native first class Magistrates in view of the great responsibility and extra work the possession of these powers entails upon them. Could not the Hon'ble Member give the Director-General of the Post Office a sum to distribute as personal allowances to selected Superintendents? It will be a cheaper way of doing what is needed than by raising the pay of the higher grades generally, as old fossils are sure to move up and fill them in course of time. Of course selection is to a certain extent invidious—but you can trust your Director-General, I should think. I should like to add, in saying this, that I hold a brief for no one. Whatever a non-official member may do, I cannot conceive a more improper thing than for an official member to come here and advocate pecuniary claims of individuals or grades. I have only met two Post Office Superintendents since I last came out to India, and only one of them even alluded to this subject. But I take a warm interest in my old Department: I am keenly anxious that it should not deteriorate, and I feel that the Hon'ble Member must do something. I know that the pay of postmen, of postmasters, and I believe of some Postmasters General has been raised, and rightly so. The Superintendents therefore should not, I submit, be left out in the cold."

The Hon'ble SIR HENRY PRINSEP said:—"My Lord, it was not my intention to trouble the Council with any suggestions upon the Budget, as I do not consider that it is a department of which I can pretend to have any experience. I leave it to others to deal with the various subjects, particularly affecting Bengal, to which reference has been made by my hon'ble friend on my right (the Hon'ble Mr. James), and I have no doubt when he leaves this room he will leave it a wiser and probably a sadder man. There was only one matter to which I wished to draw his particular attention. He seems to think that, whereas all the revenue was supplied by Bombay, all the necessities

were those of Bombay, and that Bengal does not contribute properly towards the revenues of the Government of India. I would specially direct his attention to a statement prepared by Sir James Westland many years ago, and which appeared in the Government Gazette—if I recollect accurately, about seven years ago—representing the amount realised by court-fees in the various Presidencies, and *per contra* the expenditure of the Courts. Now this is a matter upon which we Judges of the High Court felt very strongly, as representing the judicial administration, and we have always felt that, whereas the revenue in this department was really supplied by Bengal, it was swallowed up by other Presidencies, and they had considerable difficulty in obtaining what we considered to be necessary to Bengal. It was, however, represented to us that this was an Imperial question, and that they had to consider the aggregate as representing the revenue and the expenditure. I wish it to be understood that I do not accept all the items which have been charged against the Courts in that statement, but let it stand at what we found it. We found—and I hope my hon'ble friend on my right will recognise this—that whereas we had in Bengal a surplus revenue of over fourteen lakhs, in Bombay the excess of charges over receipts was over ten lakhs. I leave the other matters represented by my hon'ble friend for others to notice."

The Hon'ble MR. STEVENS said :—"My Lord, I do not wish to occupy much of the time of the Council, or to interpose more than a very few remarks before those important criticisms to which I doubt not the Budget will be subjected by those who, from their special knowledge, or from the interests which they represent, have a better title to be heard. Nor will these remarks have more than the very small authority of the individual speaker, for in the presence of His Honour the Lieutenant-Governor, who is responsible for the finances of the Province, it would not become me to assume a representative character. And yet it would not be right, I think, for me to remain altogether silent as to the financial arrangements which (notwithstanding the Hon'ble Mr. James) appear to press so heavily on the Province in which I serve. I confess that I had not for a moment anticipated the scarcely serious attack which my friend Mr. James, as a 'plain man,' has made on Bengal. I think I may leave it, however, to the 'expert,' the Finance Minister, who knows Bengal, to defend himself against the charge of undue partiality to the Province. My own complaint is that he has been severe. It seems to me, my Lord, that a person, having no other knowledge of the facts than that furnished by the Statement of the Finance Minister, would not unnaturally think that Bengal was in the proud and happy position of a Province which has had all its reasonable wants supplied, and has been spending money on a scale which, we were told, 'is not the result of any specially-enforced economy.' But it will not have escaped notice that, during the first three years of the quinquennial period, the balances were but little in excess of the amount which is taken to represent the minimum compatible with the convenience of the administration, and there could be no greater error than to suppose that there are not highly important improvements, necessary to good government, for which money is urgently needed. I do not propose to enumerate these—still less to support their claims to consideration by elaborate arguments which could have no immediate practical effect. I will mention but one or two.

"In the first rank I would place the reconstitution of the General Hospital, and the improvement to something approaching an European standard of the other large hospitals in Calcutta. The condition of these most important institutions is notoriously very unsatisfactory: yet they are not of mere provincial utility, as regards the patients who resort to them, or as regards their educational functions; and it is not too much to say that, situated as they are in the metropolis of India, and manned, as they are, by officers selected for their efficiency by a central authority, they ought to be models for the Empire. That they should be thoroughly adapted for their purpose demands, not merely a preliminary outlay, but a persistent and recurrent expenditure.

"The case of the ministerial officers has always seemed to me to be, in the main, very hard for them and injurious to the interests of Government. Salaries were for the most part fixed long ago: but, while these have remained practi-

cally constant, the expense of living has been gradually and steadily rising, so that the standard either of living or of honest service must have of necessity fallen. I do not attach much weight to the argument that when a post of even trifling value is vacant a host of applicants at once appears. For this there may be more than one reason; but the obligation remains on Government to pay its servants enough for them to live on with sufficient comfort in their several stations. In this direction, then, there is ample and urgent need of improvement; and here, too, the necessary expenditure is not spasmodic and occasional, but continuous.

"I am confident that the personal recollections of the Financial Member of his own experiences as a Magistrate in Bengal will support me in my assertion that, considering the dangers, the responsibilities, the powers, and the temptations which are inseparable from police work, the officers of that Department, especially those in the lowest grades, are most inadequately paid. Here, too, it is constant expenditure that is required.

"Another serious want is money for the assistance of local bodies for sanitary improvement, especially for the provision of drinking water. I listened with interest to the remarks of the Finance Minister on this subject, but he has failed to convince me. It does not follow that a grant in aid of the supply of drinking water in one province comes from the tax payer of another. If aid is given in Bombay, there are tax-payers in Bombay. If aid is given in Bengal, there are tax-payers in Bengal—many more of them than in any other Province. The Commissionership of Patna alone contains nearly as many inhabitants as the whole Presidency of Bombay! The requirements of modern sanitation are growing more rapidly than the resources of these local authorities and, if they are to be met at all, demand the assistance of the Government. Such assistance, spread over the whole area of this great province, calls again for increased and continuous expenditure. These, my Lord, are a few instances which will tend to dispel the belief, if any one (even my friend Mr. James) seriously holds it, in the financial comfort and ease which pervade the Bengal administration.

"It has, I imagine, been the melancholy duty of most of us to offer condolences. Sometimes these are little more than forms, as perhaps we feel that there are circumstances which may tend to mitigate the distress of those with whom we condole. But at other times we are most sincerely sorry, and are distressed to feel how utterly ineffectual our expressions of sympathy must be. I believe that the latter conditions were those in which the Hon'ble Member in charge of the Finances penned the 72nd paragraph of his Statement. I shall be surprised if His Honour the Lieutenant-Governor derives any comfort from these condolences, however ingenious and sympathetic he may deem them. I do not think that he can have been satisfied when he heard that, in relieving him of his heavy balance, and reducing it to half that which is the normal minimum, the Finance Minister has, after all, not taken from him anything that is properly his. It is (we are told) 'not the produce of any Provincial revenues in the ordinary sense, but of the Imperial grant out of railway revenues, not under Bengal administration, which three successive good jute seasons have so enhanced as to give the Province a profit in the three last years of Rx. 353,500.' But I think that the view which we in Bengal must take of the transaction is this: the railways in question are situated wholly within the Province, they had been managed provincially until for the sake of convenience their administration was made Imperial. Whether the administration is Provincial or Imperial is not for present purposes a matter of any consequence. It is an accident. But the essence of the case is that the railways are in Bengal territory, and parts of them were constructed from Bengal funds; they are fed by Bengal roads and communications, and the profits are directly derived from a Bengal industry. To surrender revenue thus obtained is not, except as a matter of words, to make an Imperial grant, but to give back to the Province profits which have actually accrued in it, and from it.

"The present season so prominently marks the enormous advantage of railway extension in India that no less suitable time could be chosen for questioning the propriety of such a policy. At first sight, however, the thought suggests itself whether in a time of calamity, such as that through which we are

now passing, the programme recently sanctioned might not be postponed till a more favourable season, rather than cripple Provincial revenues and impede progress in other directions. But the subject of railway extension is Your Excellency's peculiar care, and it is not to be doubted that this obvious suggestion has received such consideration as it may deserve and has been rejected on good and sufficient grounds.

"In conclusion, my Lord, I can only hope that returning prosperity may speedily place my hon'ble friend the Finance Minister in such a position that he may not have to consider what interests he must sacrifice, but how he may best distribute his benefactions. When this happy time arrives I trust that he will remember, and remedy, the injuries which he now feels himself compelled to inflict on Bengal."

The Hon'ble JOY GOBIND LAW said :—"My Lord, there is an idea abroad that, considering the times, the programme of railway extension as indicated in the Financial Statement is rather high. I can well imagine that a year ago the Government of India, influenced perhaps to a certain extent by the exceptionally cheap rates for money then prevailing, formulated a scheme of extensive railway construction to be spread over three years. But times have changed since, and the cost of famine relief and the attendant loss of revenue will impose a heavy burden on the finances of India. The exchange and the last loan conversion have no doubt brought a certain amount of present relief, but the latter operation has not been, it seems, an unmixed benefit. Rightly or wrongly, people assume that a Government, when it raises a loan, without any announcement of its temporary character, will let it stand for a reasonable period, and will not seize the first favourable opportunity to reduce its rate of interest. They are persuaded that a Government cannot act in the same way as an ordinary private financial concern might see fit to act. No one disputes the abstract right of the Government in the matter; but, my Lord, there are other considerations which I need not specify, apart from the question of interest, which I have no doubt were duly weighed before coming to a decision. Leaving these other considerations aside, and looking at the operation solely from a financier's point of view, the result does not appear to have been altogether a success. As every one knows, India is not a country where any amount of spare capital was available, and as financiers in Europe have apparently not taken kindly to our rupee 3 per cents., the result has been that, instead of their being chiefly absorbed in Europe, and thus clearing the way for fresh loan operations, a good portion of these, I understand, stick to us, and refuse to leave us.

"Closely connected with the loan operations is another question, which, though it is nothing new, is one in regard to which it is desirable the public should have some information. I am referring to the subject of a sinking fund. From the way that Indian loans are being piled up, this question at one time or other must have engaged the attention of the Government, but the public, so far as I know, are unaware of the considerations which have influenced the Government in apparently dispensing with it altogether, if the special famine insurance fund is excepted. Strategic railways and similar works, more than any other, seem to stand in need of such a fund, inasmuch as they are not expected to be self-supporting.

"In what I have said, I do not wish to be misunderstood, my Lord. I am not expressing any definite opinions of my own on the questions I have raised, or finding fault with the Hon'ble the Financial Member. I am merely seeking for information while indicating the points which seem to require some elucidation.

"One word, my Lord, in regard to the famine. In the midst of the great and tremendous calamity which has unfortunately visited the people of this country, it is some consolation to them to be able to turn to and observe the deep and active sympathy which it has evoked in the country of our Queen Empress, in the great colonies and dependencies of the Crown, while the manner in which this dire visitation, unprecedented as it is in its extent, has been met and brought under control, will ever be a subject of admiration to my fellow-

countrymen and to the whole civilized world, nor is our admiration and gratitude the less due to those officers and men, from the highest to the lowest, who, surmounting all initial difficulties inseparable from such operations, are now zealously and indefatiguably devoting themselves to the noble work of extricating their fellowmen from a situation the horrors of which it would be difficult adequately to conceive.

"Before concluding, I wish to refer to certain observations which have been addressed to this Council by the Hon'ble Mr. James. From his references to the permanent settlement he is seemingly unaware of the benefits, from a revenue point of view, which it has conferred in former years. His observations in regard to Bengal remind me of a remark made by the Hon'ble the Financial Member, that the Indian Government is expected to produce coins by some sort of legerdemain. His remarks would seem to me to be applicable to the Hon'ble Mr. James' references to Bengal."

The Hon'ble PANDIT BISHAMBAR NATH said :—"First of all, I respectfully decline to take the part of a slaughterer, as I profess to be a person of a better avocation if not an honourable one.

"It may be, that the annual Financial Statement cannot be conveniently prepared nearly before the end of the official year, the task being no doubt a Herculean one, it is a pity that the discussion of the Budget should thus come on as a parting function at the fag-end of the session here.

"The occasion of the presentation of the Statement for discussion is certainly not, a field-day, as it were, simply for airing our views, or as is supposed, for giving a vent to pent-up gas. The importance of the duty renders it desirable to bring a calm mind to bear upon the consideration of the several complex arrangements which the Statement summarises on the basis of voluminous accounts.

"As the Budget is overshadowed by an immense loss of Revenue and Expenditure due to famine, I think I am not called upon, like last year here, to indulge in a chorus of conventional felicitations; nor I see any necessity for passing criticisms upon results brought out on the assumption of a probable forecast, which is likely liable to unforeseen variations.

"Though not an expert in Indian finance, I have tried to grasp the broad outlines of the Budget Statement. As I do not propose to go into figures or matters of detail, I shall simply touch upon such points as might occur to me. But, before doing so, I think I may say incidentally that I have been much struck, on referring to the Financial Statement for 1896-97, with what the Hon'ble Sir James Westland, with a statesman-like sagacity, was pleased to observe in his 'Conclusion,' rather unconsciously. He said, 'I refrain from any prophecies as to future.' These pregnant words were, I now see, really ominous. And had it not been for his modest reluctance to dive into futurity then and there, the situation, I dare say, would not have proved so disastrous as it is now.

"As we all know, not long after he had spoken thus, signs of trouble began to manifest themselves. The country has since passed through all the stages of widespread distress, till now, when we find nearly the whole country is suffering terribly from the effects of what has been described as the greatest calamity of the century.

"It is not for me here to say what I think will form a proper theme for an impartial historian, when he shall have to add, as a redeeming feature, a bright page to the otherwise dark narrative of a gloomy event, by telling the posterity, how gallantly and bravely Your Excellency's Government, conjointly with the whole Imperial Administration, met and battled with the stern visitor which is still, unfortunately, stalking and playing havoc in the land.

"While a deep sense of sympathy has been touchingly evinced by Her Most Gracious Majesty the Empress of India, with her characteristic virtue as our Soverign Lady, the long arm of private benevolence, as Your Excellency rightly expected, has been sympathetically outstretched in time; and a bounteous stream of public charity has flowed, as it were, for prompt relief,

from the direction of the United Kingdom of Great Britain, its dependencies, Russia and other far-off countries.

"As famine is the prevailing feature of the Budget Statement, I cannot help observing here, parenthetically, though by no means in a captious spirit, that, by a irony of fate, India is under an unlucky star. In spite of all possible efforts by our Government for expanding the railway and irrigation systems, and adopting various other preventive remedies, famines, more or less destructive, do recur periodically in one part of the country or other, with a deplorable frequency. During the preceding quarter of the present century there have been, if I mistake not, no less than about seventeen famines, though not so severe or widespread as the present calamity has proved to be. And there is no use in minimising the gravity of the situation by disguising the fact that the fatal effect of the famine and its inevitable consequences, upon the famished people in the more affected tracts, has been deplorably immense.

"The decrees of Providence being inscrutable, the recurrence of these terrible visitations is attributable, apparently, to the fact that the bulk of the peasantry and people, poor as they are, pursue and depend chiefly upon agricultural operations, the result of which is generally uncertain, and influenced by causes beyond human control. The effect of such calamities is disastrous. What the country gains slowly in the growth of its population and development of resources, as a natural consequence of an unparalleled reign of peace, attended with its incalculable blessings, it loses enormously, in life and wealth, by frequent attacks of distress and suffering.

"A question naturally arises, why is it so? The answer, I submit, involves many grave considerations regarding which there is yet a great divergence of opinion: and as the Financial Statement is not the place in connection with which such matters should be discussed with propriety, I purposely refrain from dwelling upon that vexed question. I may, however, be permitted to say that the oft-repeated argument 'that there is not a single country in the civilised world where the amount of taxation is so small as it is in India' loses much of its force when the comparatively great poverty of its masses is considered.

"Proceeding now with a cursory review of the several heads of account treated in the Budget, I regret to notice, that instead of a complete restoration of finances, affected as they were much in the year 1894-95, the direction of the financial position of the Indian Government during the past period under review has suffered so serious a reverse that not only the hopes of that restoration have been absolutely frustrated, but that there is reason to apprehend that all furture progress must stand still to the great detriment of the several departments where it was needed most.

"The last Financial Statement, as we remember, shewed a large improvement, in that the Chitral Expedition was paid for out of Revenue Account; the Famine Insurance 'Grant' or 'Fund,' was restored, and Provincial contributions were repaid. Thus, there was a surplus over and above, approximating to a crore and a half of rupees. The elasticity and buoyancy in finance, that characterised the last Budget, are no longer the reassuring features of the present Statement. The famine expenditure that has to fall on the Imperial Account, apart from that charged in Provincial balances, as well as for land improvements and agricultural advances, is, I gather, five and a half crores of rupees.

"While fully appreciating the determination of the Government of India for preservation of life against starvation, it is a pity that the Famine Code should have provided 'subsistence ration' alone as being quite sufficient for that purpose, leaving the private or public charity to supplement such bare rations with ordinary comforts, equally necessary for preserving life in distress.

"Dealing with the Provincial finance, I notice that His Honour the Lieutenant-Governor of Bengal was pleased to say here, last year this time, 'that the Supreme Government ought not to sheer too closely each quinquennium.' I am glad to find that the Government of India have in settlement of such finance acted more liberally. As regards the North-Western Provinces and Oudh, an enhanced assignment of five lakhs a year has been made to the amount allotted, besides four lakhs of rupees for the year 1897-98, for enabling

His Honour the Lieutenant-Governor there to establish his District Board Funds on a financially independent basis.

"If, as observed in paragraph 58 of the Statement, the state of Provincial finance in the North-Western Provinces had begun to give anxiety even before the outbreak of famine, and as the result of an enquiry made in 1882, a reduction of taxation in these provinces and Oudh was thought necessary, the reduction then contemplated should be effected now, without waiting for a further expansiveness of Land or Excise Revenue, which is not likely to advance under the present adverse conditions.

The extra grant for the reformation of police in the United Provinces is, no doubt, a move in the right direction. Additional efficiency of the police means additional safety to the life and property of the people, and, as such, it is always welcome. On behalf of the Provinces, which I have the honour to represent, I take this opportunity to thank Your Excellency's Government for lending this extra help for the reformation of the police even at a time when there are other great demands upon the public purse.

"With Your Excellency's permission, I shall also beg leave to suggest that at a time of such widespread distress, when every penny at command has to be husbanded to save human life, the replenishing of the military stores might be minimised, and that, as far as it may be practicable to do so, local supplies might, with advantage, be utilised, which is likely to offer additional help indirectly to the suffering millions.

"Not being an expert, I am unable to speak with confidence on any financial question. I may, however, venture to suggest further that the Budget Estimate for 1897-98 of Land Revenue, 'including that due to Irrigation for North-Western Provinces and Oudh,' has been put down at a rather high figure. In the Budget Estimate of 1896-97 it was put down as Rx. 6,113,900, whereas in the Revised Budget of the same year I find it has come down to the low figure of Rx. 4,914 200, or less by Rx. 2,199,700. The present widespread distress is not the only calamity which the people in that part of the country have to meet. Successive bad harvests in previous years have affected their condition seriously. Even if we have a good harvest there in the next autumn, it could bring within their reach only the means of bare subsistence. So that collection of a sufficient amount of revenue cannot be anticipated with certainty. I should, therefore, think, it would be more safe to estimate the Revenue at 5 instead of 6 crores, which is close upon the figure in the last year's Revised Budget; and, if we err in this estimate, we will have the consolation of our having erred on the safest side.

"It is remarkable that the Land-revenue as assessed in respect of the North-Western Provinces exceeds that of all the other Provinces, including the wealthy and important maritime Provinces of Bengal, Bombay and Madras, and that there is still a tendency towards over-assessment at each new settlement.

"Speaking now generally about the rate of Exchange, I confess I am unable to say anything with the authority that would attach to the opinion of a skilled expert. The rise in the rate of Exchange, as indicated in the Statement, is calculated to secure savings as regards sterling payments, pay of the British troops and in the cost of exchange compensation allowance. But the uncertainty of saving or losing in respect of so slippery an item is uncontrolable, and must continue to be so, unless some relief should accrue hereafter, by a proper adjustment of the proportion of expenditure, as regards what are called the 'Home Charges.' Besides the inherent uncertainty, there is a complex problem concerning the universal adoption of a gold standard, which is not capable of an easy solution; while the controversies raging between the monometalists and bimetalists or the so-called 'Silverites' and 'Goldbugs' are extremely perplexing. The tone of European Bourses, ever varying and fluctuating, is another element in unsettling the rate of exchange, besides the fall in the value of silver.

"As regards the amount payable on account of exchange compensation allowance, a saving is expected by a rise in the rate of exchange. The burden itself is a recent imposition, being the outcome of a rather modern demand. If the allowance is to remain a charge, the revision of the pay-sheet, as regards

the high dignitaries of the State, is, I venture to submit, necessary, by way of a compensating relief, for the reason that conditions of life in this country have now been largely revolutionised in consequence of the increasing facilities for shortening the period of voyage; while the Indian Civil Service, which has a just reputation of being regarded as the best in the civilised world, is undoubtedly the highest paid.

"As to the large item of ordinary Military Expenditure, including its various heads, which involve no inconsiderable amount of outlay, no material reduction can safely be proposed. Our army service, being the bulwark of our defence, it is necessary in the interests of peace that the strength or efficiency of the army should in no way be impaired. But over and above this expenditure, the payments in England to the Imperial Government on account of disbursements by the War Office in respect of Her Majesty's British Forces serving in India are enormous, and to these disbursements are to be added the charges incurred for Special Defence Works and Frontier Defence, besides a considerable amount of Exchange payable in England.

"As the matter is already under consideration before the Royal Commission of Enquiry into the Civil and Military Expenditure in India, now sitting in England, any observations upon it would be considered superfluous. I only crave permission to quote here what Lieutenant-General Sir Henry Brackenbury is reported to have said recently in his evidence before that Commission.

"The portions I propose to quote are these, *viz.*—

'But I cannot but feel that Britain's interest in keeping India under Britain's rule is enormous. India affords employment to thousands of Britons. India employs millions of British capital and Indian commerce is of immense value to Great Britain. Therefore it seems to me that India is being held by Great Britain not only for India's sake but for Great Britain's sake. Great Britain should pay a share of the expenditure for this purpose. In estimating what that share should be, I think that England should behave generously to India, because England is rich and India is poor. * * *

'Another reason why England should be generous to India is that India has no representation. * * * But, where a nation is practically arbitrarily governed, the Government should behave generously to the nation governed * * *

'There is no one who holds more strongly than I do the immense advantage to India of British rule, but I also hold that it is an enormous advantage to England to have India.'

"Moreover, contrasting broadly the amounts spent respectively on account, of the relative means of comfort for the two sections of the Army, European and Native, one is struck by a fact which, though insignificant, does intrude itself upon one's notice. While every care is taken, as a matter of sheer necessity, for decently housing the European privates in palatial barracks, with all appliances for ease, their comrades, the Native soldiers, had, until recently, to build their own lines, receiving a hutting and repair allowance. The old practice is now being gradually replaced by the new system, under which lines, on an improved pattern, are being built by Government.

"From a summary of the principal features of the Statement under review it is manifest that the Revised Estimates of the year 1896-97 and the Budget Estimates of 1896-97 show considerable deficits, the cause of which is the failure of the monsoon and the consequent scarcity and famine. There is, besides, a loss of Land, Railway and Opium Revenues, with other losses and increases of expenditure. The summary closes with a remark that, while it is intended to raise a loan of Rx 4,000,000 in 1897-98, 'full liberty is reserved with the Government to vary this intention in any way or to any extent which may be expedient.' I hope the reservation of this full liberty means anything but the imposition of a fresh tax.

"In having ventured to travel so far with the foregoing observations, it will, I hope, be not supposed for a moment that I have attempted to arrogate to myself the *rôle* or position of an instructor, which, to be sure, I do not pretend to fill. Actuated, as I am, by a sense of duty, I have thought it proper to submit what I had to say, without presuming to claim infallibility for the views I have expressed."

The Hon'ble MR. SAYANI said:—"My Lord, before offering my observations on the Financial Statement itself, I beg leave to submit a few suggestions.

"The time allowed to members to peruse and digest the Financial Statement and to consider the same so as to be ready to discuss it in this Council seems to me to be too short. The usual course adopted appears to be to present the Statement on a Thursday and to bring it on for discussion that day week. Practically, therefore, only six days are allowed. The Statement contains a mass of figures, in the shape of accounts or actuals for the preceding official year; the estimates and revised estimates, that is, approximate figures, for the current official year about to close; and the budget or estimates for the official year about to commence. The reading and digesting of the whole of this mass of figures necessarily takes up a considerable portion of the time allowed, and, practically, there is very little time left to communicate with our respective provinces, either for information or advice. The Statement is, I believe, ready at least three days before it is actually presented in Council, but is not placed in the hands of members as soon as it is ready, as it is considered advisable to publish it simultaneously in all the important centres. My humble suggestion is that the Statement may be presented on a Thursday, as has hitherto been the practice, but that the discussion thereon may be had on the Saturday instead of on the Thursday week following, as is the case now. The course I am suggesting may possibly necessitate a delay of two days in the removal of Government to the hills, but I humbly trust that in the interest of members, as also of the public, your Lordship will be pleased to extend a sympathetic consideration to my humble suggestion.

"As to the publication of the Statement, the present practice seems to be to place copies in the hands of the Accountant General in each presidency town with instructions to deliver them to the public press as soon as the Statement is presented in Council. I humbly suggest that important public bodies in each presidency town may also be allowed to obtain copies simultaneously with the public press. Under the present practice the public press, enterprising and public-spirited as it is, can only publish, not the whole of, but only extracts from, the Statement, and that too, not on the same, but only, on the following day. If my humble suggestion is acceded to, important public bodies will be afforded an opportunity, if they so desire, of offering criticism themselves, or of communicating instructions to the representative of the province on this Council.

"Coming now to the Financial Statement, its most important features are (1) (*a*) famine and its ruinous losses and heavy additional burdens and (*b*) plague and its paralysing effects, and (2) renewal of provincial contracts. The Revised Estimates of the current, and the Budget Estimates of the ensuing, years are grievously affected by the two dire calamities. 'The main feature,' says the Summary, 'of the Revised Estimate—is the loss of revenue and the expenditure due to famine'; and 'the revenue forecast for the new year is necessarily in sombre colours.' The Statement is full of constant references to 'losses due to the effects of famine', 'the effects of present scarcity', 'the amounts provided for famine relief', 'the stoppage of trade in consequence of the plague', 'the very peculiar circumstances of the coming year', 'the restriction of programme by the various local governments enforced by the great reductions that famine expenditure has made in their available balances,' and it fitly winds up by declaring 'our prospects are for the present marred by the occurrence of widespread famine, and of pestilence', and it is significantly added that this pestilence 'is as yet confined within a narrow area,' thus implying that gloomy as the prospects are, they may yet be further darkened. Indeed, the Statement is a perfect tale of woe, and that boasted normal elasticity of revenue, so frequently and exultingly put forward in former statements, is conspicuous by its absence; the only ray of hope is that afforded by favourable exchange, and this is a mere accident.

"Coming to the famine it was pointed out in the despatch of the Secretary of State directing the appointment of the last Famine Commission that

'it is evident that the protection of the people of India from the effects of the uncertainty of the seasons will constitute in the future no inconsiderable portion of the work of the Government. It is therefore a duty to collect with the utmost care all information which may assist future administrators in the task of limiting the range or mitigating the intensity of these calamities;' and the Commission came to the conclusion that all Indian famines were caused by drought and they expressed a hope that in future famines would 'be gradually diminished in intensity, partly by the more efficient character of the relief given, partly by the extension of the means of communication and development of internal trade, and partly by that greater preparedness of the people to meet them which grows from the increase of thrift and resourcefulness, and the accumulation of capital due to a settled and civilised Government.' They also said that 'a main cause of the disastrous consequences of Indian famines, and one of the greatest difficulties in the way of providing relief in an effectual shape, is to be found in the fact that the great mass of the population directly depends on agriculture, and that there is no other industry from which any considerable part of the community derives its support' and they add 'the complete remedy for this condition of things will be found only in the development of industries other than agriculture and independent of the fluctuations of the seasons,' that 'with a population so dense as that of India these considerations are of the greatest weight.' They remark that 'it is not surprising that in a country thus situated material progress is slow.' They go on to say, 'The protection of India against the consequences of drought so immediately depends on the provision of improved means of communication and the extension of irrigation wherever it is practicable with advantage,' that there is a general agreement as to prudent extension of railways and canals. They point out that 'at the root of much of the poverty of the people of India, and of the risks to which they are exposed in seasons of scarcity, lies the unfortunate circumstance that agriculture forms almost the sole occupation of the mass of the population, and that no remedy for present evils can be complete which does not include the introduction of a diversity of occupations, through which the surplus population may be drawn from agricultural pursuits, and led to find the means of subsistence in manufactures or some such employments.' They also make other valuable and important suggestions, but they need not be here repeated.

"Now the most important question at the present juncture arising on the Financial Statement under discussion naturally is, how far have the recommendations of the Famine Commission made for the purpose of 'limiting the range' and 'mitigating the intensity of famine' been carried out?

"So far as railway communication is concerned, it must be cheerfully acknowledged that Government has fully adopted the suggestion and taken all possible measures to carry it out to its fullest extent, and your Lordship has been the staunchest supporter of a most vigorous policy and the lines which have been already laid and which are to be laid in the near future will be amply sufficient for all practical purposes, so far as they are required for conveying grain from the prosperous to the suffering districts.

"As to irrigation, the suggestion does not seem to have been received with the same favour as that regarding railways. The Commission regarded irrigation as one of the most important remedies against famine. In fact, they speak of railways and irrigation together, and their reason for so doing is easily understandable. Railways, undoubtedly, render the important service of conveying grain and distributing it wherever it is wanted. But irrigation is capable of rendering a still more important service. It is instrumental in producing and in increasing the produce of grain, and the service, therefore, which irrigation is capable of rendering is in all times, and especially in times of famine and scarcity, of vital importance. Indeed, so far as famine and scarcity are concerned, railways are in a sense only auxiliary to irrigation works, for if there is no grain in existence, the service of railways cannot be utilised at all. Further, the cost of construction, in the case of irrigation, is almost entirely spent in the country and does not, therefore, go to swell the drain of wealth outside the country, as is to a very considerable extent the case in the cost of construction of railways. Further the cost of irrigation

is cheaper than that of railways. Moreover, it is exactly in the times of famine and scarcity, when all other kinds of revenue, including railway revenue, suffer more or less, that irrigation revenue, as has been well pointed out in the statement, shows to best advantage and is, therefore, doubly welcome. It is to be hoped, therefore, that as soon as the hands of Government are freed from the present exceptional work and anxiety on account of the terrible calamities of famine and plague now unfortunately raging in the country, Government will see its way towards forming and pursuing as vigorous, if not even a more vigorous, irrigation policy as your Lordship has for some time past and is now pursuing in respect of railways.

"It is complained, however, in disparagement of a vigorous irrigation policy that in several cases the financial results of irrigation works have not been satisfactory. It is true that the accounts of several irrigation works do not show any appreciable returns, but such results are not only unexpected but also unnatural, for there is nothing inherent in the nature of the works themselves which should necessarily cause this result. In fact common sense and common experience of all ages agree in expecting fair results from all ordinary irrigation works, and it is a marvel why some of our works of the present day should be so disappointing. At any rate the subject is worthy of careful inquiry and consideration, and it is of the utmost importance both to the people and to the Government to shift the matter to the bottom.

"Passing now to the kindred subject of tanks and wells, it was observed by the Famine Commission that 'the cultivators and landlords do something towards the improvement of their land, but mainly in their own traditional way which mostly takes the form of sinking wells, planting mango and other fruit-trees, making tanks and reclaiming waste land.' But the cultivators and even a large portion of the so called landlords are poor. They are 'now in a state of collapse, from chronic destitution and indebtedness, a ready prey to famine and pestilence.' In fact the Indian rayat is as 'ruined, despairing, and embittered' a human being as can, possibly be imagined. Poverty now overshadows the land which was once deemed to be a field of gold. The correctness of this statement can by facts and figures, be proved up to the hilt, and though often theoretically denied, has as often been admitted in practice, and the point seems now to be conceded by the highest authorities. Indeed the poverty of India is staring Government in the face. It is this poverty which at the first blush of the present famine sent up tremendously the prices of food-grains and threw millions of people on the hands of Government and compelled us to appeal all over the world for help. But if further proof is still required to establish the fact, it may be mentioned that in the United Kingdom, where land is not superior to ours, and the physical and climatic advantages not greater, the agricultural earnings per head per annum come to about £4 and the total earnings to £34, while in India, the whole of the total earnings, including agricultural and all the rest, come to R27. Indeed years ago the Famine Commission said 'Of these faults' the Indian cultivator 'is generally conscious, but they are largely due to his poverty, and it is of no avail to ask him to correct them as long as he is unable to buy and to feed more and stronger bullocks, to save his manure,' etc. Under these circumstances, Government will do well to devise some measure by which agricultural indebtedness may be gradually diminished and ultimately cease to exist. And in this connexion I will humbly urge that suitable agricultural banks may be established and a permanent settlement with assessment in kind on a sliding scale may be substituted in lieu of the present rigid system of payment in cash. I have every hope that, Government, humane and enlightened as it is, will do everything in its power to help the present sickly and debilitated population to get out of its present pitiable and miserable position and under improved conditions to develop its energy now dormant, and to gain its physical and mental strength, so as materially to contribute towards the general prosperity of the country, to offer a much wider market to England and to be a source of strength to the rulers.

"I will here refer in passing to the remark lately made by a high authority that there could be no remedy for famine in India. With all due deference to that authority, I submit that famine in India can be remedied, even most effec-

tually; in fact a higher authority still has many years ago already observed, depend upon it, the true remedy against famine and scarcity is the frugality of the people. The people ought in years of plenty to make money enough to lay up against these times of famine,' the people should be placed in a position to be able to exercise frugality. The Famine Commission refer to the 'accumulation of capital due to a settled and civilised Government,' but, on the other hand, there are the counteracting elements of a costly foreign agency, the consequential large annual drains from this country, imperial military policy with its scientific frontiers and constant border wars. It is to be hoped, however, that these counteracting elements will gradually diminish in strength and also that the labours of the expenditure commission now sitting in England will lead to some tangible relief.

"Coming now to the plague, being the other cause affecting the Budget, it will be readily admitted that, besides being a most fatal disease, it causes considerable loss of revenue in many different ways and also tends to paralyse the commerce of the country. It is the interest of Government, therefore, to make a careful inquiry into the causes which create or favour the plague, and to take all possible measures to mitigate and to check it and to prevent its reappearance. It has been observed by Sir William Hunter that 'the chief cause of apprehension arises from the close connexion of the Black Death in all ages and on both continents [Asia and Europe] with poverty and bad or insufficient food.' In fact, it is, very largely, the outcome of poverty. The statistics in Bombay establish, beyond doubt, the immunity of the European community in Bombay from this disease and thus confirm the above opinion. It follows, therefore, that so long as poverty prevails in India, plague cannot be eradicated from the country, and herein we have an additional reason for making most serious efforts to improve the condition of the *rayats*. Your Lordship recently remarked in another place, 'A university, like every public body, must move with the times. A policy of stagnation in a university, as elsewhere, would justly be termed a policy of despair.' It is to be hoped your Lordship's Government will not allow the country to remain stagnant, much less to fall back, but will do everything to enable it to move with the times, so as to be, if not abreast at any rate, within a measurable distance, of the nations of Europe.

"Referring now to the provision made in the Budget for railways during the ensuing year, I have already alluded to the recommendation of the Famine Commission. Railways are, moreover, useful in opening the country. The question, however, arises, whether in this extraordinary year of famine and plague, and when moneys will have to be borrowed both in England and in India, railway extension should not temporarily be stopped, only to be renewed next year, when it is hoped, better times will come. The reasons for and against such temporary stoppage seem to me to be evenly balanced; on the one hand, a policy when once deliberately adopted should be carried out, moneys can be raised on advantageous terms, employment will be given to those who on account of famine or scarcity have been thrown out of employment. On the other hand, the circumstances of the country at the present juncture naturally plead against running into further debt.

"Coming now to the question of Provincial Contracts, it will be readily admitted that this question is of vital importance to administrative progress and is, therefore, deserving of serious consideration. Our system of Provincial finance is not free from fault and cannot conduce to economy in financial administration, nor favour the progress of internal development or administrative improvement. Unequal and unfair apportionments of revenue as between Imperial and Local needs, on the one hand, and as between one province and another, on the other—a standing source of irritation and discontent in itself—short-term settlements not calculated to inspire a sense of security or certainty, periodical re-adjustments of assignments generally resulting in curtailment of provincial resources and impairing the continuity of Provincial work, extraordinary provincial contributions levied apparently without convincing reason or clearly demonstrated necessity—these are some of the features of the system, and there is no wonder that they reduce its value and in its practica

working do not show it to much advantage. In fact our present arrangements do not tend materially to promote provincial progress as was originally intended, but, on the other hand, by dissociating power from responsibility and leaving the provincial administrations with uncertain and inadequate resources to meet the requirements of their respective provinces, have simply served to bring to the Imperial Government administrative relief and a freedom from financial anxiety in respect of internal progress which the conditions of the case scarcely justify and tend moreover to a diversion of its energy and funds to less legitimate objects. In short, if the system of the provincial finance is at all to realise the high expectations of its authors and be a real benefit to the country, it requires, in the light of past experience, a thorough revision.

"The question may be viewed from two different standpoints :—

(*a*) As a question as between the Imperial Government on the one hand and the provincial administrations on the other, collectively :

" (*b*) As a question as between one province and another.

A far too large a proportion of national income, about two-thirds of the total revenues, is reserved by the Central Government to itself for the general work of the country. Under our present arrangements the Imperial Government has charge of debt, army, foreign relations, railways, irrigation works, post, telegraph, mint, etc., while the entire work of internal ordinary administration is left to the provincial governments—a division of services as between the central and local administrations, much the same as in federal states, and yet in the German Empire, only 35 per cent., and in Switzerland and in the United States, only 50 per cent., of the total revenues are, it is believed, appropriated by the Central Governments. If that is so, surely in a country so circumstanced as India is, and where internal improvement is an object of such paramount importance, a financial system which leaves so little for local requirements cannot be a right one. Our Imperial expenditure, absorbing two-thirds of our national income, is accordingly beyond our means and out of all proportion to what we spend for local purposes.

"While our national revenues are expanding the provincial governments hardly get their fair share of the increase, and the necessary result is that the internal progress of the country is seriously retarded. Thus while our revenues, exclusive of railway receipts and local rates, have increased during the past fourteen years by about fifteen crores, the provincial share of the increase is only about five crores.

"Our provincial assignments, moreover, already so meagre and inadequate for local purposes, and so slow in their increase, are liable to curtailment on periodical revision, which introduces an element of uncertainty calculated to paralyse all solid advance and was not contemplated in the original scheme. Sir David Barbour is strongly opposed to it as calculated to take away all incentive to careful and economical management and to interfere with the continuity of provincial work. Indeed the thing is opposed to all common sense and reason. When the Imperial and Provincial Governments once fairly start together, each with sufficient and sufficiently elastic revenues, it is only right that for all future increase of resources required to meet expanding wants, they should rely, except under circumstances of abnormal pressure, on the development of their own respective sources of income. To do otherwise is both economically and morally wrong. I am aware that the difficulties of the Central exchequer are urged in justification of the conduct aforesaid. Now the embarrassments of the Central treasury can only be either permanent or temporary in their nature. If permanent, let there be a permanent re-adjustment ; if temporary, let there be a temporary contribution, but surely there is no justification for revision or, in other words, asking more and more, at regular intervals. It takes away all elements of permanence and fixity.

"But what adds to the evils of these revisions is the fact that our provincial settlements are short-term settlements. They last only for five years ; and as they fall in, they are revised in favour of the Imperial exchequer and against the provincial administrations. And thus every fifth year our provincial

resources are cut down and our provincial progress thrown back. His Honour the Lieutenant-Governor of Bengal, last year, deprecated it forcibly in this Council. Both Sir David Barbour and Sir Auckland Colvin are in favour of longer terms.

"Further, in cases of abnormal pressure, such as war, the Central Government has the power to demand special contributions from the provinces; but this power is exercised even on ordinary deficits, and on no well-defined basis and it not unfrequently happens that provincial governments, which carefully husband out their resources and exercise economy, have to pay more than those which do not, and economy is thus fined.

"Such is our existing system of provincial finance. Its main features may be thus summarised :—

"(1) The proportion of national revenues allotted to provincial uses is too small and utterly inadequate for local requirements.

"(2) While the revenues of the country are expanding the provincial governments get no fair share of such increase for purposes of local improvements.

"The provincial assignments already so meagre are further liable to curtailments on revisions in favour of the Imperial exchequer every five years. Financially, these settlements have all the evil effects of short-term settlements, taking away all certainty and stability from provincial administrations and seriously interfering with the even progress of provincial improvements.

"The provincial governments are, besides, liable to make special contributions even during the currency of such short-term contracts and that, too, in cases of ordinary emergency—a feature of the present arrangements which imports a further element of uncertainty into provincial finance.

"The whole theory underlying the system is that the revenues of the country, far from belonging to the provinces which raise them or being available for their own requirements, subject of course to the claims of the central administration, to be met by proportionate contributions fixed on some definite principle of population or revenue, constitute a common fund to be absolutely at the disposal of the Central Government, out of which it is to dole out what amounts it pleases for provincial services, and that the provincial governments are only its agents, entrusted with a share of the general work. The financial administration of India has to be taken as a whole, and 'we cannot break up the system into financially separate provinces and make these provinces independent contributories to a central account.' Provincial administration is but a subordinate affair and provincial progress an object of comparatively minor importance. A system of provincial finance conceived in such a spirit and so constructed can never be expected to succeed; and a study of the results of its working during the past twenty-five years will show how it tends to obstruct provincial progress. These results may be thus summarised.

"The Mayo scheme of 1870-71.

"The measure was inaugurated as a measure of economy. The services transferred were selected as being especially liable to expand, *viz.*, Jails, Registration, Police, Education, Medical Services, etc. Expenditure on all these services was 5·1 crores in 1863-64, and during the four following years it continued to rise until in 1868-69 it amounted to over 6 crores. In 1869-70 it was nearly the same, but in 1870-71 (after determined efforts) was brought down to the level of 1863-64, *i.e.*, 5·2 crores. The grants for 1870-71 were taken as the basis on which to fix the Imperial allotment for the services, and the start was made with a reduction in the assignments below the standard expenditure amounting to £331,000. The assignments so fixed over 6 per cent. below the normal level were not to be increased for a number of years. The result was that at the end of five years the charges for the assigned services rose only by twenty lakhs for all India, or at the rate of only four lakhs a year, even including such services as education and medical relief.

"The Strachey scheme of 1877-78.

"A large advance was made in financial decentralisation, additional heads of charge were handed over to provincial management and besides a fixed Imperial allotment in aid of provincial expenditure, certain sources of income, reserved as imperial, were given over for provincial use. The resources, so assigned, however, were five per cent. lower than the provincialized expenditure—a difference which the provincial governments were to make good out of their own resources. The Imperial gain on the new contracts was full forty lakhs, Bombay particularly being most hardly treated. During the Afghan war, the Imperial Government levied from the provinces about sixty-seven lakhs as a special contribution. The contracts were declared to be quinquennial and power was reserved on expiry of the term to revise these agreements and appropriate to Imperial purposes even a portion of the provincial increases of revenues which might have accrued during the currency of the contracts.

"Madras declined to accept the new arrangements and preferred to continue under the old Mayo scheme. As regards the other provinces, the resources so cut down had the necessary effect of throwing back provincial progress. In Bombay during the five years of the contract we could increase our expenditure on our local services at the rate of only three lakhs a year for the whole presidency including Scinde. Assam and Burma were worse off. The Central Provinces, Bengal and the North-Western Provinces fared better. But all round as a necessary result of the revision and the curtailment of provincial resources, a check came to be imposed on the growth of provincial expenditure, and provincial improvement was seriously retarded. The total expenditure on education, for instance, rose from 73·8 lakhs in 1877-78 to 99 lakhs in 1880-81, an increase of only 26 lakhs for all India, including Madras.

"The Ripon Scheme of 1881-82.

"Provincial finance received a fuller development. The revision of the contracts was carried out in a liberal spirit, the old system of fixed Imperial allotment was done away with, and the provincial governments were allowed a share in the general revenues equal in amount to their provincialised expenditure. This very much improved their position in the general scheme and gave them a direct interest in both revenue and expenditure No part of their increases of revenue during the preceding five years was annexed for imperial purposes; on the contrary, the poorer provinces, like Assam and Burma, received additional grants from the Imperial exchequer. The provincial governments had thus a fair start. In three years time they were able to raise their income to an extent so as to be able to convert the initial deficit into a substantial surplus.

"The revision of the contracts, 1887.

"No great change was made in the general conditions of provincial contracts, but a large curtailment of provincial resources was effected on revision so as to secure relief to the Imperial finances. A sum of sixty-five lakhs was resumed for imperial purposes. Bombay fared worst, being deprived of 22 lakhs; the N.-W. Provinces lost 10 lakhs; Bengal the same amount. The provinces had to undergo a period of three years' trial and struggle before they could recover their position

"The revision of the contracts, 1891-92.

"Considerable re-adjustments were made in the assignment of both revenue and expenditure heads of accounts, with the result that as much as 46 lakhs was resumed by the Imperial Government for its own uses out of the provincial increases of revenue; 13 lakhs of this was from Bombay. The provinces had again to make strong efforts to recover their lost position, and at the end of four years were just able to show a total revenue and expenditure equal to what they had in 1891-92.

"It is clear from the above summary that the system requires to be amended as follows:—

"The provincial governments require a larger proportion of general revenues than is at present permitted to them.

"They should further be allowed to share in fair and just proportions in the normal increase of national revenues.

"The revisions of contracts, which exercise a most disturbing effect on the general provincial position, should be either done away with as a normal feature of the provincial system, or at all events, the terms of the contracts should be longer than five years—say ten years, as Sir A. Colvin once recommended.

"The revisions ought not to be followed as a rule without reference to the general financial position of the country by curtailments of provincial resources, the provinces should be allowed to retain their own increases of revenue.

"Special contributions from the provinces ought to cease except under circumstances contemplated in the Ripon resolution of 1881-82, and the whole arrangements ought to be guided by the central idea that the Imperial Government is as much interested in provincial progress as the provincial Governments themselves."

The Hon'ble MR. PLAYFAIR said:—"My Lord, the kaleidoscope of Indian finance has perhaps never changed with more marked rapidity from bright to dark than during the past year. Disappointing and depressing as the position is compared with the prospects that presented themselves a year ago, perhaps it may not be rash to hope that the deficit budgetted for the coming year will be less than the estimate. Some saving may possibly accrue from a better rate of sterling exchange, and the rest given to the land and the fertilizing influence of the restoring sun, if followed by a strong monsoon, may bring in a season of abundance and give back to the finances income that as a measure of precaution the Hon'ble Member does not consider it prudent to rely upon possessing.

"The theme of the Financial Statement is undoubtedly the famine and its consequences. Closely associated with the prevention of famine lies the question of the movement of the people and their distribution for employment. The depression that has so unfortunately come upon the West Indian sugar-industry threatens to close a field for labour that has not been unpopular and unremunerative to some of the people of this country. Recent events on the coast of South Africa have also shown that employment for the natives of India may not be as readily obtainable there as at one time promised.

"It seems all the more necessary therefore to consider what resources lie within the Empire by which the surplus population may find residence and occupation for the good of themselves and for the benefit of their neighbours. In this connection I would invite attention to the advantages that might be gained by the movement of the people to the province of Assam and to the benefit that the Government of India would confer in bringing this about. The Hon'ble Member, in paragraph 52 of the Financial Statement, quoting Major Baring, refers to Assam as 'a poor province with many wants.' This condition unfortunately remains to this day, but I desire to observe that it is the result of neglect and not of innate poverty. In the Budget Statement of 1882, to which the Hon'ble Member refers, I find that Major Baring when discussing the desirability of railway communication, quoted an opinion that the soil of Assam is 'of the richest description, and that with sufficient labour there is no limit to its productiveness.' When it is remembered that Assam proper has an area of nearly 21,000 square miles and a scanty population of about 2¼ millions, importing instead of producing and exporting supplies of food, it may be inferred that immigration is far below the requirements of the province, and that this accounts for the millions of acres still lying fallow.

"There is an enormous tract of land quite distinct from that suitable for tea, which is well adapted to the cultivation of cereals, jute, and other crops. It is remarkably free from drought and should now be pouring supplies of grain into Bengal, like the neighbouring province of Burma. Experience has abundantly shown that Europeans cultivating such soil with hired labour can never compete in economy or compensating results with the husbandry of the raiyat. It must remain with the latter to open out these alluvial lands on his own account, and it will have to be left to the landlord, who is the Government of India, to take

such measures as may be necessary to bring the cultivator in touch with this soil.

The tea-planter's is like the voice of one crying in the wilderness. His exertions to secure labour have been great, and, as he can barely satisfy his individual wants, he grudges the loss of those who leave him to cultivate for themselves. Even if there were an overflow from the tea gardens equal to the number of coolies annually imported for the tea industry, it would take more than a 100 years to provide this district of the province with a population at all commensurate with its requirements.

"Improved communications may ultimately advance emigration, but progress must be very slow unless Government makes it a special business to move a population from the congested districts for settlement in Assam. I should like to observe that any pecuniary outlay involved in this undertaking would be trifling in comparison with the expenditure that has been incurred by Government, with such marked success, to make the waste lands of Northern India productive. This is not all, for this outlay would be reproductive at once without the delay that is inseparable from the construction of large irrigation works, while the value of the crops to the State and to the people is not likely to be less important. Feeling assured that Assam cannot be peopled without special effort, I should like to enquire if the Government of India will not undertake this as a protective measure, as well as for the good of the province.

"My Lord, the information given in the Financial Statement under the heading of Railway Construction is of much interest. When the programme is completed, the protection to life and property against famine and the advancement of commerce should be further secured. I would not wish to appear to advocate that any portion of the approved part of this programme should be abandoned because of the present unfortunate occurrence of famine, but looking to the position of the finances, I should like to ask the Hon'ble Member in charge of finance, whether he does not consider it advisable and possible—without incurring undue loss—to temporarily postpone the immediate completion of some of the projects set forth on pages 20 and 21 of the Financial Statement, and thus give some immediate relief to the financial pressure. I refer particularly to new projects and to those lines that are not of pressing importance, including the hill section of the Assam-Bengal Railway. I would also desire to ask the Hon'ble Member in charge of the Public Works Department if he can now disclose to the Council the various railway schemes, comprising 23 projects, aggregating a length of about 3,700 miles of line, which his predecessor in office stated in Council on the 7th March, 1895, had been submitted to the Secretary of State as lines suitable for execution by private enterprise. It will be of additional interest if the Government of India is able to communicate to the Council the recommendations of the Railway Conference held at Simla last year.

"In paragraph 41 of the Financial Statement it is announced that it is the intention of the Government of India to introduce certain improvements in respect of delivery of deferred telegrams, and I shall be glad if my Hon'ble friend Mr. Trevor can enlighten the Council with regard to this proposal. I trust that he may be able to hold forth the prospect of serving the public with a four-anna telegraphic message.

"My Lord, one of the most interesting subjects of the financial Statement is that connected with the quinquennial statement of Provincial finance. Referring to this a year ago my Hon'ble friend Sir James Westland corrected a misapprehension which he conceived lay in the mind of the non-official community that the Provincial Governments surrendered portions of their revenues for Imperial purposes instead of recognising that the Local Governments receive an assigned portion of the revenues from the Imperial Government for Provincial uses. After studying the Financial Statement, I think it must have become apparent to the minds of most people that it were at least wise in its own interest for a Provincial Government, like Bengal for instance, to spend the full assignment and not lay anything up in a napkin, in case that which is saved be taken away to be given to the province which had spent. It is evident that the community would have gained had the surplus cash balances alluded to in paragraph 73, upon which the Government of Bengal prided itself, been handed over to the

Public Works Department for the improvement of our hospitals or for the construction of additional roads so much needed in many parts of the province, and specially in the Duars District, or for the satisfaction of other important wants. With the increased requirements of a growing province the allotment for Bengal, set forth in Schedule B, page 25 of the Financial Statement, means short commons. The famine is estimated to involve outlay of the Provincial funds to the extent of ₹53⅓ lakhs, the Imperial contribution being limited to ₹70 lakhs. It is estimated that the Provincial cash balance will fall to ₹10 lakhs, which is one-half of the statutory minimum. If the latter has to be restored from Provincial income, it is evident that all works of improvement must be seriously postponed and the energy of the Public Works Department be fettered. I understand it to have been laid down by the Government of India many years ago, that local reserve funds would not be called upon to meet anything greater than scarcity, and that any accumulation of Provincial reserve funds would be free to the Local Government to be employed in works of a productive or a protective character Looking to their requirements, I trust that the Hon'ble Member in charge of finance will take the very earliest opportunity of restoring the contributions now being made to the Imperial by the Provincial Governments, for which action there are precedents to guide him. We shall listen with very great interest to the remarks which His Honour the Lieutenant-Governor may be pleased to make upon this part of the Financial Statement. I shall not be surprised if His Honour expresses disappointment at being called upon to contribute from his resources to what indisputably amounts to severe famine.

"It is pleasing to have the Hon'ble Mr. James' high opinion of the wealth of Calcutta merchants. Good credit is the next best thing to a good cash balance, but I can assure him that merchants are not permitted—at all events at present—to draw upon their bankers as the Hon'ble Member considers, as far as I could follow him, departments should be permitted to overdraw their credits with the Financial Department. The Hon'ble Member perceives signs of those riches in the number of dogs in the Province, and he would levy a tax upon them to meet the cost of the police. There are objections, however in Bengal—of which the Hon'ble Member may not be aware—against the levying of direct taxation, and I fear the tax would not be popular; but as he considers that revenue may be raised from this source, we might hand over the dogs to be taken by the Hon'ble Member for the improvement of the finances of Sindh. The Hon'ble Sir Henry Prinsep has referred—and if I may be permitted to add, has I think very properly referred—to the enormous income derived by the State from the stamp-duties of Bengal which means an indefensible tax upon justice, while Bombay on this account shows a debit. I would go further and direct the attention of the Hon'ble Mr. James to the large income derived by the Government of India from the Bengal railways, which after paying interest amounted last year to something like ₹159 crores, while the railways in Bombay are a tax upon the general finances. This income is a direct tax upon the raiyat and upon the trade of Bengal.

"I have much sympathy with His Honour the Lieutenant-Governor in being asked to accept ₹27 lakhs in place of ₹40 lakhs, the half share of the net earnings of the Eastern Bengal State Railway, considering, too, that with the doubling of the line the profits based on present rates may be largely increased.

"I do not object to the earnings of the railway reverting to the Imperial Government which retains the management of the undertaking. And I do not find myself in agreement with the remarks that have fallen from the Hon'ble Mr. Stevens, for I do not think that the Provincial finances should be dependent upon or be replenished by railway rates. I hope that the undertaking will be administered with Imperial purpose for the benefit of the province and trade.

"I shall conclude my remarks, my Lord, by asking the Hon'ble Member in charge of finance whether, in view of the continued and serious scarcity of money in the presidency-towns, he can disclose his intentions with regard to the date on which he may invite tenders for the rupee loan, and whether, if the rate of discount is likely to be unduly heavy, he may consider it expedient to raise the rate of interest to 3½ per cent. It will also be of interest if the Hon'ble Member can inform the Council whether he hopes to receive the special support of Native States as subscribers to the loan."

The Hon'ble RAO SAHEB BALWANT RAO BHUSKUTE said:—"My Lord, this time last year, the Hon'ble Sir James Westland commenced his Financial Statement, with some observations on the Famine Insurance Grant, and pointed out the way in which the Government of India had disbursed this grant during the previous fifteen years. In the Financial Statement for this year he has brought the figures up to date. During this period about 30 lakhs were spent on direct famine relief, 8 crores and 30 lakhs in construction of protective irrigation and railway works, 3½ crores were paid for the interest payable to railway companies, and a sum of 5½ crores was shown as the total of debts paid off or borrowings avoided. The balance was stated to have been absorbed in the aggregate surpluses declared during the same period. The Hon'ble Finance Minister congratulated the Government last year, as it showed, in his opinion, that for purposes of famine insurance it was no longer necessary to make provision for a surplus revenue of one crore and a half per year. The Government of India, thereupon, while restoring the grant to its former position, deemed it expedient to reduce it from one crore and-a-half to one crore per year. The latter amount was deemed sufficient to meet all possible famine contingencies over long periods of time. Never were hopes more sadly disappointed than was the case on this occasion, for within a few months of this sanguine prophecy the terrible scourge of a famine, the worst of its kind since the British rule commenced, afflicted all the Provinces; and at this time nearly three millions of people are employed on Government relief works, representing a direct and indirect expenditure of nearly 3 lakhs of rupees per day for the past few months, with a prospect of its continuance at the same rate for another six months at least. The Budget Statement shows that already the expenditure incurred by the Government of India has come up to two crores, and it is estimated that the charge on this account during the current year will probably be over 3½ crores. This is an object-lesson of the unsteady character of all our financial calculations. The present calamity has not, I venture to say, come unawares. For instance, in the Central Provinces especially, there is a regular famine, the outcome of a succession of bad seasons, in almost all the districts except two or three. It will not therefore be safe for the Government of India to reduce the famine insurance grant from its original figure in the way it was done last year, and I trust that the policy of the Government in this connection will be reconsidered by Your Excellency in Council.

"When the first great famine occurred in the North-West, about thirty-five years ago, Colonel Baird was appointed by the Government to submit a report on the subject, and in that report the causes of the recurrence of such a calamity were traced, and definite proposals were made, one of them being the extension of the permanent settlement to all the other provinces of India. Twenty years later, when the next great famine broke out, a Royal Commission inquired into the subject, and made a voluminous report containing suggestions as to the manner in which the evils resulting from the exclusive dependence on agriculture of 80 per cent. of the population could be counteracted to some extent by the encouragement of other industries, both urban and rural. Twenty years have passed since then, and we have to face a famine far more extensive than any that has occurred before. When good times return it will be very desirable if the Government will take early steps in the directions pointed out by Colonel Baird and the Royal Commission. The experience of the past twenty years sufficiently shows that the construction of railways and irrigation are not sufficient as remedial measures. Rail roads only facilitate the transport of grain. They are powerless to provide against a calamity which is really not so much due to the dearth of supplies and stocks as to the inability of the people to procure work and earn their wages. I would therefore suggest that even in this direction no time will be lost in inaugurating the necessary measure.

"My Lord, I cannot but take this opportunity of drawing the attention of the Council to the restrictions which the Government of India have sought to impose upon the purposes to which the disbursements from the famine insurance grants can legitimately be made. In the correspondence between the Government of India and the Secretary of State which preceded the appeal that was made to the generosity of the British and Indian public, it was sought to be laid down that the Government only undertook to prevent deaths from starvation of

those who were prepared to earn the famine wages by going to the relief-works as labourers, or of those who were physically incapable of earning it. All other forms of distress, including the care of widows and orphans, of old and infirm people, and of men and women not used to work, seem not to be in a position to be reached by the Government help and are now supported from private charity. Similarly those who lost their all, inclusive of lands and houses, were declared to be outside the scope of Government help, and private charity was appealed to to find means for restoring them to their homes, to the possession of their lands, and in enabling them to earn their livelihood by agriculture or manual skill. Perhaps this distinction was emphasised with a view to stimulate private charity to be more liberal than it would otherwise feel disposed to be. Whatever might be the motive, this restriction upon the responsibility undertaken by the Government would result in serious consequences should private charity fail. Except on the assurance that such a munificent private charity would be forthcoming, nobody could ever imagine that the responsibility of the Government was confined only to the bare preservation of life. For life, my Lord, in too many cases is hardly worth living if, when the famine is over, poor people are left to shift for themselves. It is a question, however, whether those that formulated the scheme of assurance against famine ever contemplated this kind of apportionment of the functions of the Government and private charity as embodied in the recent declaration of the Government, and whether to relegate these important functions to private charity is a marked departure which would not have been permitted if the donors of their own accord had raised the money and entrusted its disbursement to the hands of a private benevolent association. But after all the most munificent private charity can hardly be expected to give away more than a million pounds, which is but a drop in the ocean of distress to be relieved over such a wide area as is now visited by the famine. Should it become necessary that, in spite of all available private charity, the Government should proceed beyond the limits laid down in their recent resolution, I feel sure that the efforts of the Government will be directed not only to the avoidance of all possible loss of life by starvation, but that the funds will be so distributed as to enable the poor people, on the expiration of the famine, to start in life again with all the help the Government can give them. The Government of India, I feel sure, will not shirk this responsibility when the time comes.

"Of course I am aware that in our present circumstances, of disminished resorces under many heads and increased expenditure, this beneficial function cannot be performed without contracting a heavy loan so as to make both ends meet. I am glad to find that it is proposed to raise a rupee loan of four crores in India, and the Secretary of State will reduce his drawings by borrowing 3½ millions sterling in England. On this question of loans there appears to be a steady tendency, notwithstanding the protest of high authorities, to increase our sterling obligations to a larger extent than the rupee debt. In 1892-93 our rupee debt amounted 102 crores and our sterling obligations exceeded 106½ million pounds. The corresponding figures in 1896-97 were 107 crores of rupee debt and 116 million pounds of sterling obligation The sterling loans, though nominally bearing as low a rate of interest as 2½ and 3 per cent., really represent, by reason of adverse exchange, a charge equivalent to 6 to 7 crores of rupees, while the charge on the rupee debts has been sensibly reduced by the recent conversions from 4 to 3½ per cent. and 3½ to 3 per cent. The credit of the Government of India now stands so high that it could borrow any amount it wishes at 3½ per cent., and under the circumstances borrowing in England at 2½ or 3 per cent. involves a needless risk. Of course to meet the Home charges there is a certain convenience in the Secretary of State's borrowing sterling loans in England. But this convenience is only temporary, while the risks are far more permanent and burdensome. At least, where money has to be borrowed not for administrative convenience but for the purposes of constructing reproductive public works, it seems to me very inadvisable to persevere in this wasteful policy of borrowing in England. Private companies have been successful in borrowing for railway constructions large amounts of rupee loans at 4 per cent., and there can hardly be any doubt that there will be little difficulty in borrowing the annual sum of three crores and more by way of rupee loans in India.

"If this plan were adopted as a permanent measure of state policy, great benefits would result both to the Government and the investing public. In the past twenty-five years (from 1870-71 to 1894-95) 116 millions have been borrowed in this way, 86 crores for railway construction and 30 for irrigation. Though these works yield a reasonable profit after defraying management charges, these profits are not high enough to satisfy the interest charged, increased by the amount of exchange, which for many years past has been nearly equal to the actual interest itself. The results is that these commercial undertakings of the Government seldom secure any surplus, and each year we have to pay between one and two crores to make up the deficient interest charged; the total sum thus added to the capital amount in twenty-five years being 40 million pounds.

"Another reason why these commercial undertakings of the Government do not result in ensuring any surplus is the heavy charge incurred on account of the permanent establishment in supervising and controlling agency. In respect of State railways, the working expenses exceed 50 per cent. of the gross earnings from year to year. This same disproportion is found also in the irrigation works. The direct receipts from the major irrigation works were about two crores, and the indirect receipts 80 lakhs. The indirect receipts may be left out of account as the Irrigation Department does not collect them. For managing works which have cost 25 crores in construction, and which yield direct receipt of two crores the establishment charge comes to 80 lakhs a year. I have prepared a statement of some of the irrigation works of Bombay and the Punjab, showing the amount spent and the establishment charge on the works constructed :—

BOMBAY.

Name of work.	Expenditure on Extensions, etc.	Expenditure on Direction and Execution.
	Rs.	Rs.
1. Desert Canal	27,000	12,914
2. The Unharva Canal	12,000	12,000
3. The Begari Canal	65,000	24,000
4. Eastern Nira Canal	68,000	11,000
5. Hatmati Canal	5,800	1,000
6. Lower Panjra Canal	2,700	3,000
7. Ekrook Canal	4,500	2,700
8. Pravara Canal	2,800	300
9. Mootha Canal	34,000	31,000
10. Ekrook Tank	6,000	5,000
11. Krishna Canal	7,000	3,400
12. Nira Canal	24,000	20,000
13. Bhasvad Tank	9,000	6,000

THE PUNJAB.

1. Swat River Canal	37,000	26,000
2. Western Jumna Canal (Including Sirsa Branch)	3,28,000	3,79,000
Ditto ditto	34,000	27,000
	3,62,000	4,06,000
3. Bari Doab Canal	2,84,000	3,09,000
4. Sirhind Canal	3,98,220	4,13,880
5. Chenab Canal	2,39,500	2,38,500
6. Lower Sohag and Para Canal	39,800	2,400
7. Sidhnai Canal	56,940	34,960

"These figures, if correct, are simply astounding. For every one hundred rupees spent the charge is in some cases cent. per cent, while in most it exceeds 50 per cent. It is no wonder that, with such a heavy drain for establishment charges, these so-called reproductive works have failed to accomplish the object of those who first started the idea of constructing these works from loans. Their plan was that in course of years these works would yield a surplus, out of which to construct new works without their being a charge on the general revenue. If this state of things has not been realised, the failure has been due to

the two causes I have stated above. I hope that this matter will not fail to engage the attention of Your Excellency's Government.

"Last year I dwelt on the increased expenditure of this country. Last year I also mentioned a readjustment of expenditure was much needed. I know that more grants to education, effective recruitment of the police-force and other reforms mean further expenditure. To defray it resort must be had to taxation. But all that is wished for as the greatest desideratum is the redistribution of expenditure. It is no use dwelling this year on taxation and many other sundry points. Your Excellency was kind enough to assure us last year that agriculture had the first claim on Your Excellency's attention. And I trust in course of a more favourable time some solid good will come out of Your Excellency's Government.

"Turning now to the details of this year's Budget, it may well be described as a Famine Budget, so dominant is the factor of famine in diminishing the resources under most heads, and in increasing the expenditure under many. The improvement in Exchange and Exchange Compensation, and to some extent, in Irrigation, though considerable in itself, is rendered nugatory by the falling-off in Land, Opium, Excise, Customs, Forest and Income-tax, and to some extent in Stamps and Provincial rates. The charges of administration under Police, Jail, and to some extent, the Army charges, have been increased by the payment of compensation to low-paid subordinates. The estimate of Famine charges at 3½ crores would appear to be too low and would have to be increased. It is rather more than doubtful if it is expedient that at such a time as this the Government of India should launch into an extensive scheme of State Railway and Company Railway works which would impose upon it the obligation of finding 6 to 7 crores of rupees out of direct revenue for the next three years. These railway undertakings, involving the responsibility of providing 28 crores in three years, have forced the Government to borrow heavily this year and will impose a further necessity of borrowing for the next two years also. The country cannot be expected to rally from such a famine in the course of a year, even if the rains this year are propitious. The experience of the last famine justifies the apprehension that distress will not be over for a year or two. Such being the necessary results of embarking on the extensive railway constructions proposed, I would suggest that some other class of relief-works, answering the purpose and yet not involving such a heavy expenditure, may be determined upon. When the first duty of the Government is to preserve the lives of many millions of people at any cost, all schemes of improvement should be put off till the times are more favourable.

"There is only one other subject which calls for notice. It appears from the Budget Statement that the Provincial Contract arrangements have been entered into with the Local Governments, notwithstanding the strong expression of their desire to put them off till the famine was over. It is not easy to follow the Hon'ble Finance Minister's remarks in this connection, but, as far as I have been able to understand them, the contracts have been settled in part and left open to further modification in regard to many important heads. It is a very inconvenient arrangement, and it would have been far better if, in compliance with the wishes of the Local Governments, the old contracts has been allowed to remain in force at least for another year.

"To sum up the chief points of criticism I have ventured to offer, I would state —

(I) That the Famine Insurance Grant should be raised to 1½ crore.

(II) That after the famine is over the Government should institute an inquiry to determine how far effect has been given to the two previous Commissions; and to suggest means for preventing, as far as possible, the helplessness of people in time of famine.

(III) That the restrictions placed upon the responsibility of the Government should be reconsidered.

(IV) That as far as possible, further borrowings should be restricted to rupee loans, in place of sterling obligations.

(V) That the enormous proportion of permanent establishment charges, in State public works, should be reduced.

(VI) That, as the famine is the principal factor in this year's Budget, it is desirable in every way for the Government not to embark on any large scheme of railway expansion directed towards mere improvement."

The Hon'ble the MAHARAJA OF DARBHANGA said:—"My Lord, the Financial Statement which has now been laid before us has been looked forward to with somewhat mixed feelings. All of us were aware of the fact that the Government had incurred a large expenditure to cope with the famine which has rightly been described by competent authorities as the greatest famine of the century. The public anxiety was great as to how under such circumstances the Finance Minister would balance his Budget. And I must congratulate the Hon'ble Member in charge of the Finance Department upon having presented such a Budget in a year like this of general financial depression. The Government will have spent little less than six millions sterling (taking the sovereign at Rs. 10) upon famine expenditure during 1896-97 and 1897-98. During the great famine of 1876-77 it spent more, and the difference is, no doubt, due to the construction of railways and other protective works which have since been carried out. I do no more than the fairest justice to the Government when I say that there is a general feeling of gratitude throughout the country for the efforts which are being made by the Government to mitigate the horrors of famine. The policy of the Government in this respect is worthy of a great and a civilized administration. It is not, however, to be expected, having regard to the magnitude of the famine relief operations, that there should not be occasional cases of death by starvation, and unfortunately there have been reports of such cases in jungle tracts in regard to which, however, I hope the accounts have been greatly exaggerated. However that may be, in a year of severe scarcity with a large expenditure to be incurred on famine, a hopeful Budget is altogether out of the question. The Budget Estimates for 1897-98 show a deficit of more than two millions and-a-half, but a popular feeling will be one of thankfulness to the Government inasmuch as no new taxes have been imposed to meet the deficit. I believe the utmost limit of taxation has been reached, and new impositions will produce little or nothing as compared to the great dissatisfaction which they are sure to evoke. It is not for me to repeat the words of Lord Mayo when he said that new taxation in India involved a political danger, the magnitude of which it was difficult to exaggerate But the unsuitability of this country for purposes of direct taxation cannot be gainsaid. For instance, although the income tax has been in force for a number of years, the inquisitorial methods which are in some cases adopted by ill paid and corrupt assessors in the mofussil render it a highly unpopular imposition. I myself know of a case where a clerk employed in an income-tax office drawing not more than Rs. 30 a month, has in a bank a big balance of some thousands which very discreetly is entered in the name of his wife.

"Our financial prospect, being what it is, and the imposition of further taxes being impossible, I think we may appeal, with some confidence, for a subsidy from the Home Government. I make this appeal not only as a matter of favour but also as an act of justice. The highest authorities have told us—Your Lordship is one of them, for your Lordship's Government only recently protested against India being charged with the ordinary expenses of the contingent despatched to Suakim—the highest authorities, statesmen of the eminence of Lord Northbrook and others, have told us that India has often been saddled in the past with the expenses of expeditions outside the limits of Her Majesty's dominions in India, in which she was but little or in no wise interested, and which ought to have been borne by the English Exchequer. Let me quote an extract from the evidence of Lord Northbrook before the Royal Commission:—

"I should like to sum up what I have said on this point. I think that India had a fair claim to exemption from the ordinary charges of the Abyssinian war. The ordinary pay for maintaining the garrison at Suakim after the 10th May, 1885, should, I think, be refunded, and in my opinion on equitable grounds £350,000 should be given to India in respect of the Egyptian Expedition of 1882. I do not see any reason why it should be considered that because India was inequitably and illegally treated during many years, that treatment should not be redressed by some action at the present time."

"But this is not all. Many many years ago, when the Sultan of Turkey visited England he was entertained at the expense of India The circumstance may be regarded as a matter of ancient history, and the claim may be considered, in legal phraseology, to be barred by the law of limitation. But equity overrides legal technicalities, and I am convinced that a great and noble nation like the English people will take the broader and more equitable view of the matter; and it is a matter of some regret to find that the precedent created in the case of the Sultan was repeated in connection with the Afghan Prince, Sirdar Nasirulla. A part, at least, of the expenses of his entertainment ought to have been paid from the English Exchequer, as he was, after all, the guest of the English and not of the Indian Government. I beg leave here, my Lord, to quote a conversation between Lord Welby, the Chairman of the Royal Commission, and Sir Henry Brackenbury in this connection :—

"The Chairman: 'And you hold that the Indian Government should only pay for keeping order in India?'—I think she pays for an Army of seventy or eighty thousand men more than she wants, simply to keep order in India. The Army in India is at least 50 per cent. larger than it need be, were it not for matters beyond her frontier. I would let her pay for that Army."

"'Then your postion is that India should pay for a sufficient Army to repel invasion on her frontier, and that towards this Army England should make a contribution which, according to the War Office figures, represents something like £1,100,000 per annum?'—I do."

"'And that should be the contribution of England for what you call Imperial policy?'—Yes. *Per contra*, I think that it would be perfectly fair that India should pay a good contribution to what the Navy costs."

"'You do not think that since she is interested in keeping her own territory from attack, she ought to pay the whole of the cost?'—I think she ought to pay a great portion of it, but certainly not the whole because she is not the only one interested in keeping another great Power away."

"Thus in the opinion of so distinguished an officer as Sir Henry Brackenbury, a part at least of our Military expenditure should be borne by the English Exchequer. And this is an additional argument in favour of our asking for a subsidy. So long the burden has been exclusively borne by the Indian taxpayer. In the time of his need he may, therefore, fairly appeal to the Home Government for a subsidy, and I am sure he will not appeal in vain to the generous English nation; for his demand is based upon considerations of justice and equity. For England in the past he has made at least some pecuniary sacrifices, and to the English Government he may appeal for help in a time of pestilence and famine. I trust Your Lordship's Government will see their way to press this view of the matter upon the attention of Her Majesty's Ministers in England. The whole of India feels deeply grateful for the magnificent way in which the people of England have unanimously come forward to afford relief to the famine stricken peasantry of this country in a year like this. What I now request is that the English Government should supplement the good work that has been performed by the generous English public. Any concession of this sort, in a year like this will, I feel sure, not only be regarded with feelings of the deepest gratitude by the thinking portion of the Indian public, but what is more it must go a long way to bind down the two nations in closer bonds of union and love.

Before I conclude I wish to say a few words about the remarks that have fallen from Mr. James as regards Bengal and the Permanent Settlement. The Hon'ble Member has, I believe, recommended levying of nazaranas from the zemindars, and has cited the precedent of Subadars of the time of the Mogal Governor. This precedent, to say the least, is most unfortunate. I would ask whether the hon'ble gentleman has studied sufficiently of Indian History to know that these Subadars were vested with most arbitrary powers which were used most oppressively. Does the hon ble gentleman wish the return of those days? Then, too, I beg leave to clear the Hon'ble Member of the misapprehension he is labouring under that the zemindars and raiyats do not pay any local taxes over and above the Government revenue. I would only advise him to study the Bengal revenue laws If he does so, he will find that the zemindars do pay special taxes in the shape of Road Cess, the Provincial Public Work Cess, the Irrigation Cess, and other local taxes. The proceeds of at least one of these

taxes, *i.e.*, the Road Cess is most usefully spent in the construction of district and village roads. The Hon'ble Member, I believe, expects the Bengal zemindar and raiyat to be taxed for the construction of roads in the province of Sindh. My Lord, I strongly deprecate these unjustifiable remarks on the Permanent Settlement. The opponents to this Settlement do not seem to remember the fact that at the time of the Permanent Settlement the Government allowed the landlords only ten per cent. of the gross revenue, and that the Government share was ninety. A number of old families were ruined and their estates sold up for arrears of the Government revenue within 20 years of the Permanent Settlement. And it is most unjust to grudge the zemindars the fruit of their thrift that they are now enjoying. I may just here mention that the zemindars and the raiyats of Bengal have strong legal objection to the collection of any new taxes on land. They may be mistaken. But if they err, they err in good company. Such eminent Indian statesmen as Sir Erskine Perry, Mr. Ross Mangle, Mr. Thoby Princep, Sir Frederick Halliday agree with their views.

My friend the Hon'ble Mr. Playfair has made certain remarks as regards Assam. I wish simply to state, my Lord, that I agree with every word that has fallen from his lips. Assam, if it had been so thickly populated and cultivated as it ought to be, would have been pouring tons and tons of food grain into the famine-stricken districts as Burma is doing. I look upon the work of bringing the jungle land of Assam under cultivation as a sort of protective work against the famine. I know various plans have been adopted but with little success. And I would, therefore, suggest the experiment of selling tracts of lands to syndicates and large capitalists. I feel sure that syndicates and capitalists will gladly come forward if the lands are reclaimable, provided that they have to pay a fair price for the land."

The Hon'ble MR. REES said :—"My Lord, it is gratifying to a member from Madras to find his presidency described by the Hon'ble Finance Minister, as the Premier Presidency. It is, at any rate one of the Provincial sheep, to use His Honour the Lieutenant-Governor's metaphor, which has gathered the most wool in the expiring quinquennium, though I see it just now described as notoriously the most backward part of the Empire, an opinion the Calcutta *Statesman* holds of the territories under the Government of Fort St. George, shared, I think, by no statesman in Calcutta. The Madras Presidency will accept the courteous apology of the Hon'ble Finance Minister. It had, I am sure, no intention of visiting upon his head the fact that it is geographically an extra day distant by post. It is only naturally anxious to have the earliest possible information concerning matters in which its extensive commerce, and other great interests are so nearly concerned. When the Hon'ble Finance Minister said that Madras would naturally object to providing meals for the Punjab, or the Punjab to providing water-works for Madras, it did occur to me that the Madras sheep would long provide meat for the Punjab before all the five rivers of the Punjab would afford one drop of water to the thirstly in Madras.

"Nor would I omit to say, with what satisfaction Southern India will learn that the grant for Bangalore water-supply which lapsed has been repeated, and how relieved the people of the Northern Circars and northern coast of Coromandel will be to hear that the famine will occasion no diminution in the contemplated grants for the East Coast Railway connection between Madras and Calcutta, which progresses rapidly towards completion. I do not think any one who had lately visited the most stricken portions of the North-Western Provinces and the Central Provinces could doubt that to persevere with railway extensions undeterred by the financial exigencies of the present famine, is the only way in which to mitigate its rigour in future years. But for the assistance given to the Great Indian Peninsula Railway by the Indian Midland and Bengal-Nagpur protective lines, great loss of life in these regions would have been absolutely inevitable. The present generation inhabiting the remote and scattered villages of that Province have not known famine, and without improved communications it would have been impossible to provide them with relief. But for the extension of the Southern Mahratta system the local but severe scarcity in Madras could not have been so effectively treated, or deaths from starvation avoided in the districts of the Bombay Dekkhan, which in past famines have been almost depopulated. But that extensive sections

of the East Coast connection are already complete, regions so susceptible of famine as Ganjam and Orissa would have been added to the affected area. Time will show that to persevere in a forward railway policy, even in a year like this, is as wise as it is courageous. Indeed, it is a year like this which illustrates most completely its wisdom.

"And this fact suggests a passing reference to the Famine grant. Now though it is clear that in order not to budget for a deficit, or not to unduly increase a deficit, the exigencies of State book-keeping have made it necessary to exhibit in the accounts a suspended or a reduced Famine grant in some out of the last fifteen years, I cannot understand what cause Hon'ble Members have to exclaim against the system which gives them occasion to criticize. For in fact, although in those years the Financial Statement showed a deficit, and therefore prevented Government from exhibiting 1½ crores as expended under the Famine grant, yet that amount and more was in those and other years spent on protective railways, and not charged to Revenue; and if the accounts of the last sixteen years be taken, more far more, than 24 crores have been spent on the objects for which the Famine grant is intended. Unless Hon'ble Members can seriously contend that it is desirable that there should be, as in the good old times, prosperity and plenty in some districts and absolute death and depopulation in others, they must allow that the railways, which have levelled prices and equalized supplies, have proved the best possible protection against famine; and, while they may exclaim against the sheet exhibited by State book-keeping, they cannot possibly find fault with the facts behind the figures.

"If the Government had gone on charging protective expenditure to the Famine grant regardless of the deficit, it is not clear how any complaints could have arisen. But my hon'ble friend Mr. Ananda Charlu will have something to say on this subject no doubt, and will prefer the dissection of past promises to the acknowledgment of present performance. Hon'ble Members will remember last year how the Hon'ble Finance Minister offered Mr. Ananda Charlu the ready refutation of a blue book, and how firmly but courteously he declined to touch the unclean thing and be enlightened. I do not know if he has yet read it, but in fact my hon'ble friend has been endowed by nature with so kindly and genial a disposition that with the best, or, should I say, with momentarily the worst, intentions in the world, he cannot really think ill of any one, not even of the Government. It is natural that something of a forensic flavour should cling to the utterances of distinguished advocates in Council.

"Nor do Hon'ble Members fairly represent the feelings of the natives of the country in deprecating the speedy extension of railways. There is no presumption in saying this. Such English officers as can and do associate and converse with all classes of Indians—and fortunately it is a large class—can ascertain public opinion far better than can members of the highest class of Hindus. Owing to the water-tight compartment system of caste which divides them from large numbers of their fellow countrymen, they experience great difficulty in ascertaining, and in expressing, the views of the people. For instance, it is as notorious as it is unfortunate that the masses of the people do not yearn to be educated. Yet those who speak in their name represent them as deeply resenting any diminution of the grants for higher education, in which of course they in no way participate. But they do yearn for railways and appreciate the additions they afford to their material prosperity. They give one practical proof of this by travelling. Even in this famine year, you can see the trains in the most affected tracts crowded with third class passengers. Alike in British India and in Native States, railway extension is a matter in which the people take the keenest interest, as anyone who is at the pains to ascertain their feelings can testify. Many a distinguished Indian lawyer has sat in this Council, who has passed his whole life in a great city, and is really far more of a stranger in rural India than Civil Servants, who have an affection for the people and have learnt their languages in order to find out their real views and wishes—I will not add aspirations, for the masses have none, but desire only increased material prosperity.

"It must fairly astonish all who have studied the history of past famines to hear the manner in which one Hon'ble Member opposite has referred to this

subject. The Hindus wrote no history, from a prophetic fear perhaps lest they should by so doing conduce to the confusion of the latter-day politicians, but the Muhammadans in power encouraged historians, and in the pages of Ferishta and other writers we read of the appalling character of famines in past times,—how the people were driven in order to satisfy their hunger to expedients wholly foreign to their humane and civilised character; how they drowned themseleves in the Jumna in crowds, unable to endure their misery; and how in the beginning of last century the price of grain sometimes rose to sixty-four times the ordinary rate. That meant, very much less than that meant, absolute depopulation; but now it is no uncommon thing for a normal death-rate to be registered in a famine district, though famine and disease go hand in hand. In fact, now for the first time in history is so widespread a famine being met with anything approaching adequate preparation.

"Other Hon'ble Members opposite struck a note which rings in rural India. In the south of the Allahabad district the people crowded around the Collector, Mr. Fuller, crying: 'We owe our lives to the Sirkar.' It is amazing to hear it suggested that famine is the result of over-assessment, and that the people fared better in the good old days. These are very elusive of location, but assuming they must be post-legendary as they must necessarily be anti-British probably the age of Akbar would be selected.

"It was the Emperor Akbar, the most just and popular of all the rulers of the good old times, who said: 'Enough shall be left to a raiyat for the keep of himself and his family till next season, and seed for sowing; the rest is the land-tax.' It is an article of faith that Akbar acted in good faith, and there is no room for the may and shall controversy in regard to his drafting. He took about twice the land-revenue the Government does from about half the area, and it is recorded that in the reign of his successor the dead and dying in famine times obstructed the highways. My hon'ble friend will say the agriculturists are poorer now and more highly taxed than they were in the good old times; at least he said so very plainly in an address he recently delivered in this city; but how is it possible to institute any comparison between such a principle, or want of principle, and a system under which poor tracts, like parts of the Central Provinces, pay as assessment for division between Government and the landlord something under 5 per cent. of the gross produce, under which dry lands rarely pay more than 10 per cent., and under which 20 per cent. is only exacted under wholly exceptional conditions in regard to irrigated lands of great value, while the incidence of land-revenue over the whole of India is about 7 per cent. of the value of the produce? If land is so over-assessed, how does it happen that the rental of irrigated land is three times, and of unirrigated land twice, that of the Government tax? That is nevertheless the case in Southern India, and I have no doubt in other parts of the Empire. Moreover, while the Hon'ble Mr. Sayani says the people are reduced to the last extremity, the Hon'ble Mr. Bhuskute, who holds the same faith, rightly points out that the Government of India can borrow as much money as it wants at 3½ per cent. More than this, the Hon'ble Finance Minister will be greatly disappointed if he does not get it at 3 per cent.

"It would be easy to multiply proofs that these positions are baseless or that any foundation of fact has been crushed beneath a superstructure of exaggeration."

The Hon'ble MR. CADELL said:—"My Lord, there is one aspect of the Financial Statement which is, I think, specially worthy of attention, and that is that, notwithstanding the large expenditure on famine relief, the serious deficiency in railway earnings, and the loss under various heads of revenue, there would have been no deficit at all, had it not been for the consideration shown to the landed classes in the suspension of land revenue due to the State, and in the increased advances made for land improvement and other agricultural purposes. These two items make together a difference of Rs. 3,462,900, which is nearly 75 per cent. in excess of the deficit.

"If I may judge of other provinces from my own, it seems to be likely that if the advances had been left at the normal amount, it would have been pos-

sible, although by no means expedient, to have collected enough of the suspended land revenue to make good, with the assumed saving in advances, the total deficiency in the accounts. The existence, therefore, of this deficit would seem to be due to the determination of Government to submit to any inconvenience, and to incur any expenditure which might be necessary in order to lessen the burden which the famine had thrown upon the landed classes, and in order to help the agricultural population to contend with the difficulties by which they were surrounded.

"And I think that no one who considers the question carefully in all its aspects, and, above all, no one who has watched the slow recovery, in favourable seasons, of villages the population of which has been dispersed in a time of distress, compared with the quick return to moderate prosperity of villages the people of which have managed to hold together, is likely to doubt that the policy adopted by Government is in every respect the right one, and that it is prudent and business like as well as statesman-like and humane. And nothing will in my opinion more surely tend to render possible the speedy return of prosperity for which the Hon'ble Member hopes than the very liberal policy, in this respect, which has been adopted by Government.

"And now, my Lord, I pass to the consideration of the Statement as it affects the part of India with which I am more immediately connected, and I am glad to think that my remarks will breathe a greater spirit of contentment than those of some Hon'ble Members who have preceded me. Indeed, I have chiefly to express my gratitude for benefits received, for if the inhabitants of the North-Western Provinces have been unfortunate in being exposed to more widespread distress than their neighbours, they have at least good cause to congratulate themselves on the treatment which they have received.

"With respect to direct famine relief they have reason to be grateful, not only for the very large expenditure in the provinces, but for the principle on which provincial requirements have been met. This is sufficiently indicated in para 144 of the Statement, in which it is stated that the Government of India 'are unwilling to take any step which would have even the appearance of putting any check on expenditure on famine relief, other than the recognized checks prescribed in the Famine Codes.' No one could reasonably ask for more than this, and if the large expenditure on famine relief in the North-Western Provinces is a proof of the severity of the distress there, it is also a measure of the liberality with which these Provinces have been treated by the Supreme Government. And I know that Sir Antony MacDonnell acknowledges in the warmest terms 'the complete and generous support which he has received in his strenuous and successful contest with famine.'

"We have also been specially favoured in the liberal application to our case of principles laid down by the Famine Commission with respect to the suspension of land revenue and the grant of loans. In both these respects the North-Western Provinces have received the fullest consideration, for to them have been allotted nearly half of the total amount of suspensions, and two-fifths of the sum sanctioned for land improvement and agricultural advances, throughout India.

"In one of the earliest paragraphs of his Statement the Hon'ble Member has referred to the preparations which during many years have been made for the calamity which has overtaken us, and from these preparations, too, the North-Western Provinces and Oudh have derived very marked benefit.

"The canal system of the Provinces has been extended and perfected, so that now with the exception of the Sarda Canal, the probable benefits from which have been doubted by those who are most interested in the country which it would water, and with the exception of the Ken Canal project which has been discredited by the ill-success of the Betwa Canal, there is no large irrigation work which is at present known to be practicable, and which has not been completed or begun.

"While upon this subject I may mention that I think that there must be some misunderstanding underlying the Hon'ble Mr. Bluskute's remarks regarding the high cost of management of canals. Some canals are so unremunerative that their returns might give almost any percentage, but ordinarily there is no department of the State which is better managed, or in which greater attention is paid

to economy, or in which Government is better served by its officers. And with respect to railways the progress which has been made since the last period of scarcity has been most important. Up to the close of 1877-78 the North-Western Provinces had not, relatively at least, been neglected; there was continuous railway communication from the border of Bengal to the north of the Doab, and the Oudh and Rohilkhand Railway served at least part of the country to the north of the Ganges. But this line had penetrated no further than Moradabad and Bareilly, and the majority of the sub-Himalayan districts were not accessible by railway. And the return which I have before me shows that, while much had been done, there was a very distinct lull in construction, for while there were 1,327 miles of open railway, there were only 20 miles under construction. Eighteen years later the open mileage had been more than doubled, and at the close of last financial year there were 2,835 miles of railway open, and the 573 miles which were under construction, chiefly in Eastern Oudh and in the Gorakhpur division, have proved of very signal service during the present emergency, and the money spent on them has been an additional advantage to the North-West Provinces.

"The large additions which have been made to our railway systems have filled up many blank spaces on the map, but the most important feature of the extensions has been that the sub-Himalayan districts are now traversed by railways from the Ganges to the eastern boundary, and that to the south the Bundelkhand districts are now served by the two eastern branches of the Indian Midland Railway which meet at Jhansi, and by the continuation which passes on to the south. It was admitted in 1895 that the Lucknow-Sitapur-Pilibhit Railway had, by pouring in grain from the Punjab, saved some of the districts served by it from distress, and if during the present calamity we have heard so little of difficulty in the supply of grain to impoverished districts, this must be attributed in a large measure to the facility of supply which we owe to the railways, and to the feeling of confidence which this facility inspires. When the history of the present famine comes to be written it will, I think, be admitted that part of the battle against famine was fought and won during the years of wise preparation which preceded the calamity.

"And, with reference to the objections which have been made to the policy of Government in pressing on the construction of railways in spite of famine, I must say that our experience is strongly in favour of a spirited railway policy, even in a time of temporary difficulty.

"Apart from the treatment of them with respect to famine, the North-Western Provinces have an additional ground for thankfulness in the better terms given to them in the new quinquennial settlement. The question of the justice of the old arrangement has been under discussion for some time, and the North-Western Provinces Government has demonstrated more than once the insufficiency of the old assignment. I am glad to see that it is now admitted that the Provinces were harshly treated in 1892, there are many very necessary reforms which have been delayed by the settlement of that year, and, differing from other Provinces, we have reason to be glad that the settlement in question has not lasted longer, and that now at length we are done with it.

"I have already stated the opinion that the liberality which has been shown in dealing with agricultural distress is likely to prove the best preparation for a quick return of prosperity as soon as we shall have moderately good seasons, and it may, I think, be hoped that whatever the expenditure of the year about to begin may be, the estimate of the revenue may prove to be somewhat gloomy and pessimistic. If the stars in their courses continue to fight against the Hon'ble Member, the estimated losses may no doubt be realized, but the consideration shown to the people has left large balances of arrears due to Government, and much these should be realizable, and some of them, if the rains be at all favourable, of should go to swell the receipts of 1897-98, although that year is already affected by the restricted *rabi* area, and the injured crops of the present season.

"And whatever may be before us next year, there seems to be every likelihood that in the near future at all events we shall have a return of financial prosperity, hastened and augmented, owing to the wise and generous liberality which marks so distinctly the Financial Statement now before the Council and the famine policy of Government."

The Hon'ble SIR GRIFFITH EVANS said:—"My Lord, there are many things which my hon'ble friend Mr. Sayani has said with which I agree, but there are some things with which I must utterly disagree, and one of them is that he has informed us of a golden age in which the raiyats were all happy and contented, and he has—if I understood him aright—also informed us that at present the raiyat is in a sour, miserable and embittered state, that he is poorer than he ever was before and, also, if I understood him rightly, that this condition of the raiyat is occasioned by the fact that he is governed by an alien race, and that the money of the country goes to England in order to pay for the army and civil service. My hon'ble friend Mr. Rees has pointed out that there is no history in which we find this golden age; certainly it does not appear to have been in the Muhammadan era, and it may be that it is only that mythical golden age which all nations have traditions of. But, if it is seriously intended to say that the position of the people has got worse since the English have been here, it is a very extraordinary thing to say in the face of history. We know what the history of this country was when the British assumed the dominion of it. We know that, instead of being a golden age, these grumblers would find, if we could restore them to it, that it was a period of anarchy and bloodshed, with utter insecurity of life and property, no liberty and no justice. There is no way by which we can restore them to this paradise, if they wish to go back to it, except by leaving this country and leaving them to govern themselves. The native army would, no doubt in the end, supply them with a military despotism such as frequently existed in this country before the advent of the English. Whether they would like it or not I doubt—in fact, I do not doubt it at all. But there is probably, as there is in all such representations, some distorted fragment of truth, and so far as I can understand it is this, that in consequence of the anarchy and bloodshed and war and famine and the neglected state of the country, it was comparatively sparsely populated. Taking Bengal—at the time of the Permanent Settlement about two-thirds of it were jungle which has been reclaimed since that time. Then in the more northern regions it is certain that owing to bad government, oppression and one thing and another, there was a much sparser population than there is now, that instead of the raiyats competing for land the landlords were competing for tenants and from fortified villages revenue could only be collected by an army. That probably is the real explanation of it. That reminds me of what happened in the part of the Ganges Delta when a storm-wave broke over the place and destroyed most of its inhabitants. There were a certain number, however, left, and among them was one of my servants who had a house there, and he applied to me for an advance to rebuild it. I condoled with him because six of his relations and four children and most of his neighbours had perished, and he said there were compensating circumstances for those who remained behind, because few people would care to come there as it was such an insecure position. Land would be plentiful and rents low.

"These 'praisers of the past' are mostly well-to-do men whose prosperity is the outcome of this alien Government. They have a security of property and a liberty which they never had before, but they take hold of the poor raiyat and say this poor raiyat is in a comparatively worse state, not because the raiyats have increased owing to peace, order and protection not because the increase of the population in the congested districts presses upon the resources of the soil, but they say it is the drain of a foreign Government. I think this is the first time I have heard this doctrine propounded here in Council, and I must protest against it, because I do not believe that any one of the men who propounds this doctrine would do anything save hold up his hands in horror if he thought that the English were really going away and the country was going back to the condition it was in when they came. That there is much poverty, we all know, that there is discontent because we have allowed the money-lender to use our legal machinery to divorce to peasantry from the land I believe—also that

many of our well-meant efforts to benefit the raiyat have been failures,—but that is another story.

"Now, leaving this matter, I turn to the Budget. I agree entirely with what has been said by the Hon'ble Mr. James, that it ought to be a source of congratulation to us that, in the face of the plague and the famine, the deficit is so small. We find from the Revised Estimates of 1896-97 that from the direct payments for famine and the shrinkage of the revenue the total loss comes to over 6 crores, and the estimated deficit is only about 2 crores. No doubt part of this difference is made up by about 1½ crores gained by rising exchange—a fortunate thing, but not a thing we can depend upon. There are also various economies.

When we come to the estimates of 1897-98, we find the same position of things appears. It is a year of plague and famine and no man can tell how much famine there will be and how much plague. The Hon'ble Financial Member has pointed out that the estimates of the future loss by famine must be entirely uncertain, and that we can only make such an estimate upon the materials we have. If there is a good monsoon and if the exchange keeps up at the rate it is now, or goes still higher, it is perfectly possible that there may be no deficit at all. It may be that the increased revenue under the various heads together with the rise in the exchange may obliterate the deficit altogether. But, on the other hand, in case things go against us, and if plague should increase, and if there should be another scanty rainfall, then no doubt there would arise a situation so bad that no Financial Member of Council could very well dare to contemplate it. But with regard to that we must hope for the best. We have no reason to believe that there will be another bad season, and even if there were we have no doubt a large power of borrowing in reserve, and there is no doubt that the money which has been invested out of the famine surplus in protective railways and in the reduction debit give us a very large reserve to fall back upon in order to borrow, supposing things should become worse. As regards these protective railways I wish to remark that many are not only protective but also productive, and we see from this Budget that sometimes they are moved into one category and sometimes into another. The meaning of that is that, although they act as protective, they are also productive. That, therefore, is practically an investment of the famine surplus in the reduction of the debt which we otherwise should have incurred in making these very same railways, which we have made out of the Famine surplus. Therefore, as I understand it, there is not only available for borrowing purposes five crores which are put down in this Budget as having been spent in the reduction or avoidance of debt, but there is also a very large amount which we could fairly borrow against as having been spent upon productive railways. Practically all we should have to do would be to charge them back to the capital account they would have gone into if they had not been made out of the surplus revenue. This of course strengthens the hands of Government.

"As regards any demands on the treasury—it is impossible to make any this year. There is no doubt that the treasury must be treated as empty, and nothing can be done except to meet the current expenses of the administration, and wait and, to use a nautical phrase, to lie close-reefed until the storm is over.

"That the Government of India takes a hopeful view of the situation is shown by the fact that Government is going on with a large expenditure on capital account and making railways out of borrowed money to the extent of about 10 crores of rupees, borrowing partly in England and partly in India; the English borrowing being 3½ millions sterling, which is equivalent to about 5½ crores of rupees, and the borrowing here being about 4 crores. If the Hon'ble Financial Member is able to get that 4 crores at 3 per cent, he will apparently be fortunate looking at the present state of the market. But he knows best, and

I suppose he sees his way to doing it. Now this policy of continuing the expenditure on capital account is no doubt a bold policy; timid people would undoubtedly under these circumstances reduce it as much as they could. It would not be possible, I take it, for anybody to reduce it altogether, because some of the expenditure is practically incurred already, and a great deal of it could not be stopped without an enormous amount of waste and loss. But it may be that there is a certain amount which could be postponed, supposing that it were really considered desirable to do so. But having regard to the fact that if this famine goes over without causing more expense than appears on these estimates, or even if it does cause some more, yet if it does not cause very much more, it is tolerably certain from this Budget that, with the large amount of revenue that is coming in, as soon as the trouble is over, next year we shall see a very large surplus. It is apparent from the figures that that would be the case supposing all these losses which arise from the famine come to an end, and it is pointed out by another Hon'ble Member that we should under these circumstances get back a very large quantity of the suspensions of land-revenue that have been made under the present circumstances. Therefore, unless one takes the gloomy view that we are the object of the wrath of the gods and that we are likely to have also a third bad season, there is no very serious cause for alarm, although there is no doubt cause for economy for the time being in our revenue administration. As regards the question of whether it is a wise policy or not, it must be left for the future to say. The Government of India have no doubt considered the matter thoroughly. They have adopted a bold policy, and if it is successful, if no unforeseen catastrophe happens, it will no doubt turn out to be a wise one. It is a bold policy and I hope it will be a fortunate one.

"Although, as I have said, the Treasury is empty and this is no time to make demands upon it, there is one institution for which I must say a word as regards the future. That is one which has been mentioned by the Hon'ble Mr. Stevens—the General Hospital in Calcutta. Hon'ble Members are probably aware that there was a report issued and a resolution of the Government which was published in the *Calcutta Gazette* on the 25th November, 1896. That report and that resolution are instructive reading. It appears that this hospital consists of very ancient buildings completely unsuited to modern requirements. As to the hospital buildings, one of them was purchased by Government from a native gentleman in 1768 and two of them were built in 1795. The hospital appears to have had very little done for it but to have remained in the hands of the Government of India for a great many years and then to have been handed over to the Government of Bengal. In addition to that it appears that the port-dues collected between 1868 and 1895 amounted to 16 lakhs of rupees, but nothing practically has been done to the Hospital. I will only quote one paragraph from the report in order to show what the position of the hospital is.

'The ventilation is from ward to ward and any effluvia passes, intensifying, from patient to patient.'

"This is a state of things which is most discreditable, if not disgraceful, to any great city, and the position was that the Government of Bengal had a very great surplus of about 59 lakhs of rupees, and that it was intended to carry out these works out of that surplus and out of Provincial revenue. Unfortunately, as appears from the resolution, it was necessary to keep this surplus for the famine, and it appears from the Budget figures that the whole of this surplus is likely to be dissipated in the famine. It also appears that instead of our having any hope that out of the revenue of Bengal in the next few years there will be a chance of accomplishing this work, the revenues have been very much cut down, owing to the revision of the quinquennial contract, and so

far as I can gather, it will not be possible to carry out this work out of these revenues. It appears that the estimated balance for the provincial revenue in the next year is only 10 lakhs of rupees, that is 10 lakhs below the ordinary minimum. Therefore, as far as I can see, we can have little hope of this highly discreditable state of things being remedied unless there is some special provision made for it. I therefore appeal to the Hon'ble Financial Member to make some exceptional provision as soon as he has money to do it, as soon as it is possible. There is no doubt that it is an absolute necessity; there is no doubt that the state of things is disgraceful; there is no doubt that it has been too long delayed, and one must remember that man does not live by railways alone. A hospital in a city of this kind suited to modern requirements is an absolute necessity.

"I do not propose to go into the question of the quinquennial revision. It has been very fully dealt with by the Hon'ble Mr. Sayani, and I agree with a great deal of what he has said. I will only say that the position is that certain assignments are made by the Provincial Governments and they are revised at the end of every five years. It has been pointed out by Sir David Barbour that this is not favourable to good administration nor to the improvement of the Province, that it is very desirable to have it put upon some better basis, but he also says it is very difficult to do so at the present time and that there are very great difficulties in the way of doing so. I hope something of the kind will be done.

"I do not propose to go further into the question of what can be done with regard to the quinquennial revision of Provincial Governments. There are many Members here who are far more qualified to speak with regard to that, and besides the Lieutenant-Governor of Bengal himself is here, and I would not presume to offer any opinion on the subject except that I may say on the authority of Sir David Barbour that the present position is very unsatisfactory.

"I have frequently have occasion to call attention to the Home charges. I am relieved from doing so on this occasion because the whole matter has at length been publicly investigated. The case for India is being laid before the public, and though it was usual for the authorities at home to burke the whole of the representations that were made, but now that the matter is being publicly threshed out and the verdict of the public can be taken upon it, it will be very much more difficult for them to justify a large number of the charges with which we are at present saddled. I hope therefore, although it will take some time, that we may in the end obtain some substantial relief.

"I was very glad to hear the testimony the Hon'ble Babu Joy Gobind Law bore to the appreciation of the people of this country to the efforts that have been made by the Government to cope with the famine. It was very gratifying to hear from him that the efforts that are being made and the way in which the officers who manage these things give their time and their labour ungrudgingly and the liberality of the Government in providing the necessary funds was acknowledged. In the case of a famine of this magnitude, it is entirely hopeless to expect that there would not be a great amount of suffering and a considerable amount of loss of life. We know from the habits of the people that many of them will not go to the relief-works until they are too starved to benefit by them, and it always must be so. There are no doubt people here, as there are people at home, who will from an idea of respectability allow themselves to starve into such a state that nothing can be done for them before they will come forward and ask for relief. The efforts of the Government have been supplemented by the splendid donations which have been made by England and the Colonies which is now over a crore of rupees, and although, no doubt, we could do with more money, this will be a very substantial amount in order to mitigate the indirect results of famine and set up a large number of persons who are left without resources although their lives may be preserved.

"I do not think I can usefully go into any criticism of the figures of this Budget. It is, as I say, a Budget in which everything is kept at a stand-still. The estimates of expenses for famine and of loss of revenue are conjectural, and all that we have to do is to hope for the best and do the best we can in the meantime; and wait until the storm is over."

The Hon'ble RAI BAHADUR P. ANANDA CHARLU said:—"It must have cost the Hon'ble Finance Minister many a pang to be driven to declare that the year now budgeted for works out a deficit of Rx. 1,986,900, that the ensuing year will work out a larger deficit of Rx. 2,464,000, and that, as an effort to make two ends meet, a loan of no less than four crores must be raised. A gloomier picture it is next to impossible to present. None but men with a heart of flint will nevertheless refuse to him the deepest sympathy in his present sore trial. Few capable of reflection will hold him responsible for the deplorable condition of things we have to face, and may yet have to face, from time to time. One cannot hide from oneself that he has had to take up the financial portfolio with a pre-ordained load and scale of expenditure to which the country had been committed by adventures and policies, the reverse of sagacious—adventures and policies—indulged in, without an eye to the future or with exaggerated notions of the country's capabilities. As I said last year, 'within these ten years the forward policy alone has cost us, *apart from the wars themselves*, an aggregate sum of nearly *seventy crores* and has added to our permanent expenditure no less a sum than *six crores per annum*; and as for the home charges, they have mounted up to over *twenty-five crores* of rupees.'

"Our present Chancellor of the Exchequer had not further the terrible lessons of the last great famine except as matters of cold history and record; for he had not personally to witness or confront the harrowing scenes of its frightful havoc. Judging of it from an unexciting long-arm-chair—I saw one of his room of business—he could not realise the horrors of a widespread famine, except by a powerful effort of a vivid imagination. I suppose financiers, like other men, are averse to fall into a train of painful reflections, for the human mind has a tendency instinctively to shun such. As a necessary result, the measure which had been taken, shortly after the last famine, against the recurrence of such a terrible disaster must have come down to him, shorn of all its well-meant but inconvenient promises, pledges and obligations; for, with all deference to the high authority against me on the point, I cannot help reiterating that a Famine Insurance Fund had been once created by Lord Lytton's Government, no matter what Sir John Strachey's antecedent words of doubtful import may have been —words which should be taken to have been set aside, if the final utterances of the head of the Government are to count for anything. Let me quote his Lordship's words once more:—

'The sole justification for the increased taxation, which has just been imposed upon the people of India for the purpose of insuring this Empire against the worst calamities of future famine, so far as an insurance can now be practically provided, is the *pledge* we have given *that a sum not less than a million and a half sterling*, which exceeds the amount of the additional contributions obtained from the people for this purpose, shall be *annually* applied to it. We have explained to the people of this country that additional revenue by the new taxes is required, not for the luxuries, but for the necessities of the State; not for general purposes, but for the construction of a particular class of public works; and we have pledged ourselves not to spend one rupee of the special resources thus created upon works of a different character, while we exercise the most strict economy in all other branches of our expenditure, so that no greater burdens shall be thrown on the country than are absolutely required by the necessity of the case.'

"I venture to maintain that, even without such an explicit statement, the same result followed. When a particular tax was declared and labelled to be for the saving of lives and for no other object, and the tax was actually levied in pursuance of such declaration, the sums so collected, *without more*, became *ipso facto* the Fund which was meant. I may say that the Fund created itself. Lord Lytton, as I had more than once to point out, went much further. In the noblest of words, he cautioned succeeding Governments against temptations to

divert the funds consecrated to the saving of lives. Those words cannot be repeated too often :—

'The current claims upon the activities and resources of the Government of India are so numerous, so pressing, so important, official forces and imperial funds so necessarily limited that when once the daily, hourly strain of a great famine has been removed from a wearied administration and impoverished treasury, its fearful warnings are soon forgotten; its disquieting ghosts are quickly exorcised by the conventional declaration of some unexceptionable principle; its bitter memories decently interred beneath the dull *hic jacet* of a blue book, and there, for all practical purposes, is an end of the matter.'

"But, as fates would have it, he himself was the first to run counter to his own warning. In the very teeth of his own solemn, thrilling words of admonition, he was the first to set the example of diverting the Famine Insurance provision towards carrying on an ill-starred and ill-omened war which was the forerunner of others, and which, as it were, became the nucleus of ever-growing expenditure of colossal proportions, leaving less and less for the internal development of the country or the betterment of the condition of the mass of the people. One unfortunate result of this growing military spirit has been the complete reversal of land-settlement policy.

"The one consideration that was uppermost in the mind, even from the days of the Court of Directors, was the prosperity of the raiyat population so that the taxes levied may—in the Government's own words—leave a margin with a view to meeting any increase in the cost of agriculture and of providing for a rise in the standard of living.

"The new policy of recent years is to give prominence to 'the difficulty of finding other sources of revenue, having regard to the change that had come over the financial position'

"One bitter fruit of this change of policy is already this, that many millions of people have not been able to lay by a competence to enable them to withstand the failure of rains in one single year.

"The first step is always the perilous step in deviating from the straight path; and what has happened in this country is no exception to that rule. The provision against Famine came therefore to be swallowed up by wars, and appropriated to the maintenance of armaments and frontier defences calling for outlays, out of all proportion to what is left for promoting internal well-being. These brought in their wake too much financial centralisation in the Imperial Government and too much autocracy in higher quarters. These have been the root of the financial collapse of India, and there is no hope of redemption from a chronic state of bankruptcy and of progress in the contented happiness of the people till the present order giveth way for a fresh and better one, conceived in a humane and equitable spirit and sternly carried out in the financial interests of this country. The sincerest Viceroys and the cleverest financiers would, in the face of this stupendous stumbling-block in their way be helpless. In these circumstances all that one could do is to use the language of entreaty, after calling attention to certain matters that have a bearing on the internal development of the country. Irrigation works claim the foremost attention in this respect, and the report of the last Famine Commission, now a quarter of a century old, contained certain suggestions on this point and various blocks have been indicated in it, out of something over 137 thousand square miles of admittedly culturable land in the country, as capable of being turned into sources of plenty. In the tremendous strain on the time and energies of almost every officer of the Government at the present trying moment, I considered it cruel to apply for information as to how many of these irrigation works have been carried out and how much of this vast area has been brought under the plough, nor could I detect it in the sea of figures and tables, embodied in the Yellow Book which the Hon'ble Finance Member was kind enough to give me. I have not had the maps that would help me. But in one sense, the information will have proved unserviceable. Whether on the hypothesis that much has already been done in these directions or on the hypothesis that nearly the whole or a good part of it still remains to be taken in hand, the present famine shows that a vast deal more must be done.

"A distinct promise to revise the situation was held out by Sir John Strachey himself; for he said :—

'Unless, then, it would be proved hereafter by experience that the annual appropriation of a smaller sum from our revenues will give to the country the protection which it requires, we consider that the estimates of every year ought to make provision for religiously applying the sum I have mentioned to this sole purpose; and I hope that no desire to carry out any administrative improvement, however urgent, or any fiscal reform, however wise, will tempt the Government to neglect this sacred trust.'

"Experience of the present has proved the very contrary.

"It is therefore perfectly obvious and imperative that a Fund, such as was created by Lord Lytton's Government, must be re-established as soon as possible and rigidly and scrupulously repeated every year—not to be put into a box and rust there as no one suggested, but ridiculed as if some imaginary person said it, but to remain and accumulate, quite apart from the general revenues and only liable to be borrowed from for investment in reproductive works having a direct effect in minimising famines and entitled to have credited to it all the income accruing from such investment. It is useless in this connection to point out, as I once did, that if all that was suggested at the time had been done since the last great famine, there ought to have been seven crores, either in the shape of paying and fertilising irrigation works or as a credit to the Fund, entitled to be now called out, over and above what has been spent under that head. To this Fund I attach the supremest importance, as *that* is evidently the only allotment which the people may call their own or may regard as tangibly conducing to their real and unequivocal welfare.

"The next thing I have to do is to entreat the Finance Minister to commemorate his tenure of office and earn the lasting gratitude of the millions of this country by laying the foundation of Provincial developments and prosperity, by broad lines for decentralization, demarcating definitely between Provincial and Imperial, and by insisting on the British Government making to the Indian Exchequer a substantial contribution year after year towards the cost of safeguarding purely Imperial interests—a cost which now weighs as a mill-stone round the neck of India. Lord Welby's Commission, now sitting, may do something, but not much, for it has been ruled that questions of policy are out of its scope. But the Government of India may properly raise those questions and bring them within the domain of practical politics.

"The Hon'ble Finance Member could in this way beard the lion if he only would. Let me remind him that it ought to wound the just pride and true sense of dignity of any Government that its subjects should so far lose their self-respect and self-dependence as to go abroad from time to time with hat in hand for eleemosynary help to clothe their bodies and to render relishable the subsistence ration which is the utmost left to them or made available to them from their own country's resources.

"If Your Excellency will only lend your powerful support to the efforts of your Hon'ble Colleague in charge of the Finance in the merciful work which I have ventured to touch upon, and if your Government will also inaugurate a system of administration, much cheaper than the present, by utilising considerably more of the local talent and thus carry out a stern policy of retrenchment all round, Your Excellency and Your Excellency's advisers will leave behind you an imperishable name for justice and benevolence.

"This is all that I meant to say as I came into the Council. But after I came there have been some speeches of which I took notes—those of Sir James to-day, preliminary to the discussion, of Mr. James, which I must characterise as original, of Mr. Rees and of Sir Griffith Evans. In my own interest as I should have time for my own Bill—I will postpone the remarks thereon except to say just a few words on one point. It is in respect of the enquiry 'where is the history which records the India of gold?' No such written history exists; but there are facts which prove it. If great parts of the country were jungle, the rest of the country was, I suppose, peopled, and these, not fenced round by artificial limitations, must have lived in an undoubted plenty. Next, there is the phrase—'the Indian pagoda tree' which was invented and put in circulation by Englishmen.

themselves. Was that a baseless invention? Again, my Lord, there is the name—'The Indian Nabob,' invariably applied to the retired Civilian of former days—a name given to him not so much for his airs of Bahadurism as for the great wealth he carried with him from India. Did he gather that wealth in the jungles and from famished inhabitants of deserts? Then again, did the English and other European nations vie with one another and struggle with one another, to acquire possession of a country, barren of all money and wealth? An inference seriously drawn from these and other data cannot be summarily dismissed, as has been attempted.

The Hon'ble MR. TREVOR said:—My Lord, I was not a Member of this Council when the last Financial Statement was discussed. But from the reports of the discussion I gather that the Government of India was then more or less on its defence against an assumption that too little was being done for the development of the material resources of the country, more especially in the matter of railway construction.

"My hon'ble friend Mr. Cadell, who was then in charge of the Public Works Department, referred to the fact that in the first complete year of Your Lordship's administration, 360 miles of completed railway had been added to the 18,500 odd miles previously existing, and that if it were possible to carry out the programme that had been drawn up, some 4,000 miles more would have been completed by the close of Your Lordship's term of office, though even this would leave untouched many lines that had already been considered and recognized as necessary or important.

"Your Lordship also was at some pains to explain that Government were fully alive to the benefits, direct and indirect, to be derived from the expansion of railway communication, that many important lines in which almost every province of India had a share had already been undertaken, and that these alone would cost some 35 crores to complete, of which nearly a third had been provided in the budget then under discussion. But, and this is important, Your Lordship was also careful to dwell emphatically on another aspect of the question, and to point out that the one duty above others, laid upon Government by the circumstances, was to resist temptation, to push forward at a favourable time, but to do so at a rate which was not excessive, but could be steadily maintained, to be bold indeed, but not to be rash. Your Lordship insisted on the necessity with this object of keeping the initiative in regard to all the large schemes in the hands of Government, it being only by so doing that a programme can be framed, adhered to and carried out with regularity and efficiency.

"Finally Your Lordship drew attention to the wide and important field still open to private enterprize and to the administrations of parent lines in regard to the construction of branches and feeders.

"My Lord, I recall this passage from ancient history for two reasons.

"In the first place, as my honourable friend opposite has remarked, a change has come over the spirit of our dream. Our critics in the public press now hint, more in sorrow it is true, than in anger, that we are going too fast rather than too slow, and ask us to consider whether it would not be wise to abandon, or at least suspend, our extension programme till times are better, and while I acknowledge with gratitude the support of my hon'ble friends Mr. Rees and Sir G. Evans have given us, I observe that there has been some expression within this Chamber of a similar view. It seems to me that the remarks to which I have ventured to invite attention are as suggestive in their bearing on the question whether we are not doing too much, as they were on the question whether we were doing enough.

"In the next place, it may, I think, be convenient that I should take this opportunity of stating, as briefly as possible, what has been and is being, done in pursuance of the policy foreshadowed in Your Lordship's remarks (which I may describe as the policy of *systematizing* the consideration of Railway projects so as to ensure the application of the money credit and agency at our command to the best advantage), and how the field for private enterprise and the position of private promoters are affected by that policy.

"With regard to the first of these matters, I may perhaps be permitted to expand a little what Your Lordship said last year.

"It is no doubt very discouraging that the first year of renewed activity in regard to Railway development should have coincided with a year of plague, pestilence, and famine, and that we should have no better result to show than that the net loss on the Railway Revenue Account should have increased this year to a total of some $2\frac{3}{4}$ crores with a prospect of a similar loss next year and of an extremely tight money market to work on.

"But it is important to remember that, except in so far as the debit side of the account has been swelled by the interest charges on a larger amount than usual of capital which though expended has not yet begun to earn a return (and this is a condition of things inseparable from the commencement of a period of progress, and an argument for pushing works in progress on to completion rather than for staying our hand), the loss we have unfortunately to show on the Railway Account would have been certainly no less, probably rather more if not a single mile of new railway had been laid. On the other hand, much of the work done, notably on the Saugor-Katni and Ganges-Gogra Doab lines, has furnished employment for persons for whom it would otherwise have been necessary to provide famine relief at considerable cost to the State outside the Railway Account, and with a less assured prospect of an ultimate return.

"Then, again, it must be borne in mind that the loss shown on the direct account includes not only interest at the full all-round rate, on the whole of the Government capital expended on famine protective and strategic lines which are not, and never were expected to be, remunerative, and the heavy sterling interest on the capital of the three remaining guaranteed companies, but also another very serious burden, arising from the clause in the contracts with the three companies in question, which provides that in the adjustment of accounts one rupee of net earnings is to be taken as the equivalent of 1*s.* 10*d.* The result of that provision is that we not only have to incur what I may call the *normal* loss by exchange in remitting the guaranteed interest at the current rate, a process which during the year now closing will, it is estimated, swallow up the whole of the net traffic receipts of the lines in question and nearly a crore and a half besides, but also to assume that it was remitted at one and ten pence and to hand over to the lucky shareholders half of the purely fictitious surplus arrived at by the method of calculation imposed on us. The revised estimate of the amount to be paid on this account for the current year is about $44\frac{3}{4}$ lakhs.

"This loss, as well as that arising from the high rates of interest, compared with those at which money can now be raised, which we have to pay to some of the older companies, is a burden on the railway account with which we have to reckon, and which, though it may be obliterated by going on, cannot be reduced by standing still.

"Your Lordship last year expressed the belief that if the lines made for famine protective and military purposes were kept separate, to which I would add, if allowance were made for such burdens as those to which I have just referred, it would be found that a very sufficient return was realized on the capital we have expended on railways. The return fluctuates enormously from year to year, the net loss shown on the Revenue Account having ranged during the twenty years now ending from as low as about 15 lakhs in 1877-78 to as high as about 2 crores 80 lakhs in 1896-97, and it has been affected by so many varying circumstances and conditions that it is difficult to draw any definite conclusion as to this. But this much may be said, that whereas the loss for the five years ending 1876-77 averaged something short of $1\frac{3}{4}$ crores annually, during the five years now ending, and including the present very unfavourable season, it has averaged a little over 2 crores or only about $3\frac{1}{2}$ lakhs more.

"Considering that we now have 20,420 open miles of railway against 6,862 in the earlier period, and that we have in the later period had to reckon with a rate of exchange of from 15 to 13 pence to the rupee as against a rate of from 22 to 20 pence before 1876-77, I do not think we can be said to have done badly on the whole. We can at any rate claim that the growth of railway traffic earnings has more than kept pace with the growth of railway mileage, and that the net earnings have borne a steadily increasing ratio to the gross earnings.

"While I am not prepared to assert that we can as yet point to a clear and indisputable return on our capital as shown by the Railway Revenue Account, I should like to insist on this, that the Railway Revenue Account shows every rupee by which the direct receipts from railway traffic fall short of the burden which our railway proprietorship and responsibilities impose on the Indian Exchequer whether in the shape of interest on capital raised either in England or in India, loss by exchange, or in any other way.

"What it does not show is the share contributed by the expansion of railway communication to the general stability of our financial position.

"It is impossible to estimate the value of that share in figures. But apart from the benefit to the administration and the promotion (to quote once more Your Lordship's words) of the material and social advancement and political tranquillity of the people, apart from the expansion of trade, and its effect in counteracting the burdens imposed on us by the fall in exchange, I think I may assert without fear of contradiction that there is hardly an important item of growing Revenue, which would have expanded as it has expanded if our railway construction had stood still.

"I shall, I hope, command the assent of my hearers when I say that even 2¾ crores is a small price to pay for all the advantages obtained (my Hon'ble Colleague said last year that they would be cheap at ten crores), and that it would be short-sighted and unwise for the Government of India to allow themselves to be deterred by temporary difficulties from prosecuting their policy of steady and well considered progress, so long as those difficulties can be overcome, and so long as the funds required can be raised on reasonable terms and without resort to additional taxation. I agree on this point to a great extent with my hon'ble friend Mr. Sayani. So long as these conditions I have stated are observed, I have myself some difficulty in understanding what important immediate relief would be obtained by a suspension of the programme. The amount borrowed for public works does not immediately affect the resources available for ordinary administrative purposes, and the grants from revenue or from balances are limited to what can be spared under the circumstances of the year. On the other hand, the loss, both direct and indirect, inseparable from a suspension of arrangements already made and of half finished lines, needs, as my hon'ble friend Sir G. Evans has pointed out, no demonstration. In times of financial pressure the question of ways and means is of course always a difficulty. If any reduction is found to be indispensable, which, however, I do not anticipate, it will, of course, commence as my hon'ble friend has suggested with works which we have not yet begun. But if that difficulty can be got over, I think it will be acknowledged that the existence of famine and distress is a reason for expanding rather than contracting expenditure which does not come out of the pockets of the sufferers nor add appreciably, it may be hoped, to their future burdens, while much of it goes directly into their pockets in the shape of wages of labour. As a matter of fact, we have been obliged to allow earthwork on several lines both in and outside our programme to be commenced in anticipation of our original intention, as a question of famine relief.

"I may add that it is one thing to lay down a programme and another thing altogether to work up to it, and that whereas the programme and the budget contemplated an expenditure of some 10·17 crores, we have, with the best will in the world, been unable to spend more than 8·76 crores, and as the difference is not to be carried forward for expenditure this year, though I hope my Hon'ble Colleague in the Finance Department may see his way to restoring it hereafter when times are better, the financial tension has to that extent been actually and presently relieved.

"Coming now to the second of the two matters to which I referred at the beginning of my remarks, that is, to the steps which are being taken in the direction of systematizing expenditure, and making the most both of our credit and of the funds and agencies at our disposal for the extension and development of our railway systems, and to the effect of those steps upon the field for private enterprise and the position of promoters, I may begin by explaining that the

point which we had most especially under our consideration in the correspondence with the Secretary of State to which my hon'ble colleague Sir James Westland refers in paragraphs 74 and 75 of his statement, and of which the 28-crore programme was the outcome, was whether Companies coming under my hon'ble colleague's first and second categories might not with advantage be allowed to raise rupee loans for themselves to meet their rupee expenditure, the idea being that we should thereby reduce either the amount of our own direct borrowings or the growth of our sterling habilities as the case might be.

"The general conclusion at which we arrived on that point was that so far as the money was to be raised practically on our own direct or indirect guarantee we should gain little relief to our own borrowings, as depending on the capacity of the Indian money market to absorb rupee loans, by borrowing through Companies instead of direct, while as we can borrow direct on better terms and at less cost and risk of inconvenience, it is better to do so and to lend the money to the Companies than, practically, to allow them to compete with us in the same market.

"The Secretary of State's acceptance of this conclusion was the first step, and led to the preparation of a programme on the principle that all contemplated capital expenditure for which we have to accept financial responsibility, excepting only capital raised on Branch line terms, should be dealt with as one whole, and that of the total amount to be spent in each year as much as possible should be provided in India, either from Famine Fund or ordinary Revenue, or by direct borrowing, so as to avoid unnecessary additions to our sterling liabilities, and at the same time to ensure that the additions to our rupee liabilities shall be as little onerous as possible.

"Another point which we had to consider at the same time with the question of the provision of funds for Companies, was the question of Branch line terms. It was found that those offered in our earlier Resolutions were not readily understood and were sometimes misapplied, and it was also a question, whether Branch Line Companies were in all cases the best or the most economical agency to employ for the purposes in view.

"The conclusions at which we arrived were, shortly, that Branch line terms should be confined to short extensions and feeders—the terms on which long or important lines should be made being a matter for separate consideration and negotiation in each case—and that it is as a rule better and more economical to allow parent lines to finance, and make, as well as work, branches and feeders required for the development of their own systems, so far at least as it may be possible to arrange for funds without exceeding the limits set from time to time on our programme of expenditure as prepared on the principle I have just described.

"While, however, for reasons suggested by these considerations we proposed to keep in our own hands the initiative in regard to branches and feeders as well as to important lines, we fully recognised that there would still remain many cases in which, to secure early execution of a project, or to admit of the employment of local capital in furtherance of local interests and wishes or for other reasons, it might be advantageous to encourage offers on branch line terms, also that a moderate firm guarantee might in some cases be more economical, better suited to the circumstances, and more attractive to promoters than the rebate arrangement held out in our early resolutions on the subject. These conclusions also have been accepted by the Secretary of State and embodied in a revised Branch line terms, Resolution No. 514 of 17th April 1896. The contents of that Resolution are doubtless well known to those who are interested in the subject, and I need not for present purposes say more than that it constituted another step in the same direction as the decision come to in regard to the provision of funds for Companies, and will, I hope, tend to ensure that in the case of branches and feeders as well as of large railways development shall proceed on lines which will not increase our financial responsibilities more than is really necessary and advantageous.

"The third and perhaps most important step is the institution of an annual Conference for the consideration of railway schemes, at which the principal departments of the Government of India will be represented and to which it has

been decided, with the approval of the Secretary of State, that all suggestions and projects for railways should be referred before any action on the part of Government is decided on. Hon'ble Members will find on the table copies of a memorandum and accompaniments which may serve to give some idea of the nature of the work done by the last Conference. The bearing of that work on the preparation of the programme and the manner in which it is proposed to carry on the work of one Conference so far as it refers to schemes held over to the next, I will not take up time by recapitulating or trying to summarize the contents of these papers. But the information they supply will, I hope, be found to cover the ground of my hon'ble friend Mr. Playfair's enquiries, and will, I hope, with what I have already said, be enough to show that even if we are still regarded as overbold, we, at any rate, ought not to be accused of being rash; and that all possible precautions are being taken to secure continuity in such progress as financial considerations may admit of, and to ensure that it shall not be unduly onerous to the taxpayer, or carried out haphazard, or distributed without due regard to the requirements of all parts of India, and the means of carrying it on efficiently and steadily.

"I may add that no projects are entered in the programme unless the traffic estimates show a reasonable prospect of a return, and that even after a project has been entered in the programme my hon'ble colleague in the Finance Department is still most strict in demanding to be satisfied before it goes to the Secretary of State for sanction that the Traffic Estimates have been carefully prepared and properly scrutinized and that the prospect of a return is not illusory.

"Before I leave this subject there are two points in connection with the papers which have been tabled to which I wish to draw attention.

"The first is that the programme which they embody and which looms so large this year in my hon'ble colleague's statement, includes, as he has pointed out, under the arrangements which I have described as the first step towards the systematising of progress, anticipated expenditure by certain Companies falling within his second category (the Bengal-Nagpur, Indian Midland, and others) which are allowed to borrow on their own account for duly authorized objects, and whose borrowings have hitherto been treated as a matter outside the scope of the Financial Statement.

"The other is that when the matter came to be considered in Conference it was found that we had already in hand or under negotiation as many Branch lines as we could well manage for some time to come in addition to all that was included in the programme and to the lines in contemplation by Native States, and assisted Companies demanding no financial assistance. The publication of the contemplated list of Branch lines had, therefore, to be deferred.

"And this brings me to the last matter I proposed to notice. What field is left, it may be asked, among all these precautions, for private enterprise, and what remedy do they provide for the complaint so constantly made by applicants for concession that there is no getting a reply out of Government?

"Well, my Lord, I think I may say that the form of private enterprise which is content to take the risk for the chance of profit, and to make lines without financial assistance, beyond, say, the provision of land and certain facilities of working, will always find us ready to listen. But even in that case it is necessary to be sure that the proposal to which we are asked to assent will not seriously injure existing interests or stand in the way of other projects of more importance or better calculated to serve the country, that we are in a position to see that they are properly carried out, and that they are fairly sound in themselves. For it generally happens that when private enterprise gets into a hole in this country, Government is called upon to help it out! And therefore it will be necessary that all such proposals should be submitted to the annual Conference and their conclusions considered before a concession is given.

"To promoters who want Branch line terms I am afraid I can only reply that at present our hands are full.. At the same time we shall be glad to receive suggestions up to the 15th May each year for lines which are considered suitable. These will be enquired into and submitted to the Conference. When we see our way to proceeding with any of them, a list of such as are

approved will be published, and thereafter specific proposals for any lines included in the list will be received and dealt with, promptly I trust, as they come in. The result, I hope, will be that we shall be able to dispose definitely by the end of the year of all suggestions and proposals which reach us up to the middle of May, and that, if my hope is realized, will, I think, be a considerable improvement on the existing state of affairs.

"My hon'ble friend Mr. Playfair will, I hope, forgive me if I suggest that in his remarks on the tribute paid by Bengal in the shape of Railway Revenue, as compared with the drain arising from the Bombay Railways he has, I think, omitted to notice that the Bengal and Nagpur line does not pay, and that all the profits of the East Indian Railway do not come from the people of Bengal. On the other hand, if the Rajputana railway line be included, the loss on the Bombay Railways disappears.

"In reply to his enquiry about the deferred telegrams, I understand that a notification on the subject will appear in the next *Gazette*.

"I hope my hon'ble friend Mr. Sayani will not see the length at which I have dwelt on the railway question in confirmation of his view that irrigation does not receive sufficient attention. I may assure him and my hon'ble friend Mr. Ananda Charlu that as a matter of fact the expenditure on Irrigation has already been systematised. We are steadily spending on it about 75 lakhs a year, which is a rate sufficient to complete all the large works in contemplation within a reasonable time. The field for such works is not, as my hon'ble friend Mr. Sayani seemed to assume, unlimited. Such field as these is already mostly occupied, to the great advantage of the Revenue and of the people, and the works already completed have done us, as the Financial Statement shows, yeoman's service in this year of distress. But we have learned by experience that large expenditure on irrigation works in those parts of the country when the rainfall is sufficient is often money thrown away. The people will not take the water. And where the rainfall is deficient the large perennial streams, the presence of which are essential to the construction of Irrigation works, are too often wanting. I may add for the satisfaction of my friend Mr. Bhuskute that, in spite of establishment charges, irrigation works, as a whole, are now paying more than 5 per cent. clear."

The Hon'ble GENERAL SIR EDWIN COLLEN said:—My Lord, "This day last year my predecessor, Sir Henry Brackenbury, explained with the ability and clearness for which he was so distinguished, the estimates for the year 1896-97. He dealt in some detail with these estimates which had been prepared under his direction. He also was able to announce the grant of the sum of 49½ lakhs of rupees, or nearly Rx. 500,000, for the completion of the preparations for mobilisation, and he gave the Council a most valuable historical retrospect of his administration.

"I fear that the statement which I shall have to lay before this Council will be far less interesting and for the simple reason that the financial year just closing has been chiefly marked in the Military Department by efforts to postpone or retrench expenditure, and that not very long after I assumed office we found that it was necessary to do everything in our power to restrict expenditure owing to impending scarcity, which has since deepened into severe famine in certain parts of the country. My Lord, I listened with great interest and attention to the observations which have been made by various Hon'ble Members on the subject of military expenditure. I think I may venture to say that these criticisms were characterised by a somewhat mild flavour with one exception. That exception was the Hon'ble Mr. Ananda Charlu, who denounced in strong terms the forward policy and our vast military expenditure. In the course of the statements which I shall have to lay before the Council, I shall endeavour to reply to such criticisms as have been passed, and I hope even to convince my hon'ble friend Mr. Ananda Charlu that what he characterises as the ever-growing military expenditure to colossal proportions,

has not increased in such a high ratio as he imagines it has done. I propose to take the estimates in the following order :—

India Military Estimates.
Home Estimates.
Military Works Estimates.
Marine Estimates.

"Before dealing with the figures of these estimates, I should like to say a few words as to the mode in which they are prepared. As the Council are aware, the Army is now divided into four great Commands—Punjab, Bengal, Madras, and Bombay. In each of these Commands there is a Controller of Military Accounts, who is at the head of the financial system of the Command and is the financial adviser of the Lieutenant-General Commanding the Forces, although he is directly under the Government of India. It is on the Controller that the responsibility of preparing the estimates rests in the first place. He has to construct these estimates in communication with the authorities and departments concerned. He has to pass these in review and to apply every possible test for determining whether the estimates are drawn up in accordance with the rules. The estimates of the great supply departments are forwarded by the Controllers to the heads of those departments with the Government of India, and after scrutiny by those officers the estimates are passed to the Accountant-General who incorporates the whole of the estimates thus received, and those he receives from the Controllers, into one general estimate. Nothing can be entered in the estimates which has not received the sanction of the Government of India. The estimates pass under the rigid scrutiny of the Accountant-General, and they are further subjected to an examination by the Comptroller-General of India and are finally considered by the Military and Finance Departments.

"It will be understood that during the year a large number of proposals involving expenditure are received in the Military Department; a considerable number of these are, after every consideration has been given to them, rejected altogether; others, after being accepted on their merits, are held over till the time when the estimates, prepared as I have described them, are being finally considered in order to see if money is available for measures which are recognised as proper in themselves.

"The home estimates are prepared under the orders of the Secretary of State for India, a great deal of the information being received from India and from the War Office with respect to their charges. The Military Works estimates are prepared by the Director-General of Military Works and Examiner of Military Works Accounts, and, after scrutiny in the Military Department, are finally passed by the Finance Department. I may mention that, with regard to new works, a list is drawn up, often numbering many hundreds of items, in order of urgency, in communication with the Commander-in-Chief, and we have to select those works which are the most urgent for entry in the estimates after we have provided for all obligatory services.

"The Marine estimates are prepared by the Director of the Marine, and the Examiner of Marine Accounts, who in this case stands in the place of a Controller. The estimates then undergo a process similar to that which I have described in the case of the army estimates.

"I will first deal with the revised India military estimates of 1896-97 as compared with the budget estimates for 1896-97. The net expenditure in the budget estimnte of 1896-97 was estimated at Rx. 16,676,500. The revised estimate is Rx. 16,369,400; so that it is Rx. 307,100 less than the budget estimate.

"Now with reference to these estimates, it will at once be asked, how is it that notwithstanding the increased prices, owing to scarcity, for food-supplies for men and animals, there is such a large saving in the revised estimate over the budget estimate? In the first place there have been smaller payments of exchange compensation allowance owing to the average market rate of exchange adopted in the budget, *viz.*, 1*s.* 1¾*d.*, having been altered. This at once gives a saving of about Rx. 81,000. Then there is a large saving of Rx. 120,000

owing to smaller charges on account of mobilisation arrangements. No one would have been more glad than I should have been, if we could possibly have completed the purchase of the whole of the transport, equipments, and stores required for the equipment of the additional troops in the current year; but that was not possible. It will be readily understood that the purchase of large quantities of transport and equipments cannot be effected at once. Those purchases have to be spread over the whole year, and it was intended that the largest portion of them should be made during the cold weather; but before the whole of the purchases could be made, famine was upon us, and taking one item, for example, fodder reserves, which was to have cost about Rx. 37,700, we felt that we must postpone the purchase of these reserves at a time when every scrap of fodder was needed for the cattle of the people.

"The Hon'ble Pundit Bishambar Nath made some remarks with regard to the advisability of not replenishing military stores when famine was staring us in the face. I venture to hope that the explanation I have given will convince the Hon'ble Pundit that the Military Department have given every consideration to the necessity for holding their hands in the matter of purchases of supplies when it was evident that famine was impending.

"Again, take such an item as camel saddles and gear for which Rx. 28,800 was provided. Here it was proposed to adopt an improved pattern, and it was felt that it would be imprudent to purchase a large number of saddles when there was every reason to think we should get a better equipment in a short time. This causes a saving of about Rx. 18,000. We have not been able to get the whole of the 3,250 camels which were sanctioned. A higher price than was estimated for had to be paid, and we decided that no more than the number that could be bought for the sum allotted, should be purchased this year, the balance, 650, being made good next year. Out of the 1,750 mules to be obtained, we have 282 mules still remaining to be purchased.

"In the Medical Department all the requirements have been supplied with some small exceptions. In the Ordnance Department all requirements will be supplied during the current financial year. In the Veterinary Department the same remark is applicable; and under the head Remount Department we shall have purchased the number of horses for the reserve which was provided for in the estimate for 1896-97, so that there will be no deficiencies in that department. Altogether there is a smaller charge for mobilisation arrangements amounting to Rx. 120,000. If there had been no scarcity and our financial condition had remained as it was, we should, with the exception of the camel saddles, have been able to complete the whole of the requirements as estimated for.

"The next important item of diminished expenditure was the less charge under Army and Garrison Staff, Rx. 20,000.

"Then a sum amounting to nearly Rx. 10,000 was saved owing to the cost of the 24th Bombay Infantry while on service at Mombassa having been debited to the Imperial Government. Under Commissariat there were various measures of economy which resulted in a saving of about Rx. 10,000. There was also a saving in the hire of transport, apart from mobilisation requirements, railway charges, etc., which amounted to close upon Rx. 30,000; while other economies in commissariat charges amounted to a considerable sum. In the ordinary establishment fewer transport animals were bought than estimated for which gave a saving of Rx. 15,000. The more favourable rate of exchange prevailing saved Rx. 24,000 in the purchase of Australian remounts; while in the Clothing Department there were smaller demands, and issues were made to Bengal from surplus clothing stored in Madras. In the Ordnance grant there was a considerable saving in Ordnance establishments and in the smaller purchases of stores due to less outturn. This saving amounted to Rx. 75,000. There are so a large number of items with which I need not trouble the Council. I have only mentioned a few of the important items which make up decrease—taking only the principal items—in the revised estimate of 1896-97, of Rx. 506,500.

"Now we come to the more important increases. These are under Grant 4—Commissariat—Rx. 180,000, under Grant 5—Remounts—Rx. 16,000. This rise in expenditure is entirely due to the rise in prices for food-supplies for

men and animals, owing to the famine. The excess over the established strength of British troops caused increased charges for pay, for which budget provision did not exist, and there was an excess deduction made in the budget for the short strength of the Native Army. These two items account for an increase of Rx. 24,000. As regards the British Army, I might perhaps explain that in past years the drafts were calculated so as to bring the establishment up to strength on the 1st April. But in 1895 a change was introduced by the War Office without reference to India, and the numbers sent out provided for the casualties up to the beginning of the following trooping season. The War Office have, however, agreed to revert to the previous sytem. Other items of increase make up a total of Rx. 245,400. But the net result is that the *revised* estimate is Rx. 307,100 below the budget estimate of 1896-97, taking the net expenditure.

"Turning now to the *budget estimate* for 1897-98, it compares with that for 1896-97 as follows: The budget estimate for 1896-97 was, as I have said, Rx. 16,676,500; the budget estimate for 1897-98 is Rx. 16,154,300 for an establishment provided in the estimates of 72,394 officers, non-commissioned officers and men of the British Army; and 143,610 officers, non-commissioned officers and men of the Native Army; so that the budget for 1897-98 is less than the budget for 1896-97 by Rx. 522,200. I will now state the more important causes of decrease in the estimates for 1897-98. We hope to save about Rx. 30,000 on exchange compensation allowance owing to a more favourable rate of exchange. Less provision has to be made in the case of British troops owing to the exchange being taken at 1*s.* 2½*d.* instead of at 1*s.* 1½*d.*, that gives us nearly Rx. 200,000. Then smaller provision is necessary for expeditions and special services, amounting to Rx. 61,000.

"The abolition of the grass-cutters' establishment in British mounted corps in the Bengal and Punjab Commands will give a saving of Rx. 22,000. It has been explained in this Council before that we can no longer with due regard to the interests of the people employ grass-cutters to obtain the grass required for mounted corps, and that we have to make other arrangements, either by contract or by supply, from grass farms.

"Then there has been a reduction in the strength of the mounted infantry in Burma, which gives us some saving; also in various items under the head of Commissariat, while again there is a smaller purchase of transport animals due partly to the revised allotment of the transport in Burma. These two items amount to a considerable sum.

"The reduction of the military expenditure in Burma is a matter which I have specially enquired into; it has declined annually for a good many years past and, as regards the transport in that country, I hope it will not be long before we obtain all the mules we require there from Western China and the bordering States.

"In the coming year there is a smaller provision for the hire of transport and we save by the employment of transport mules in draught work. This gives a saving of Rx. 29,000.

"We propose also to somewhat restrict the purchase of young stock for the Remount Department. We have already 1,400 young stock, and for various reasons we think it advisable not to purchase quite so many as usual. Then there is the more favourable rate of exchange for payment for Australian remounts. These two items make up a saving of Rx. 8,400. There is a smaller purchase of ordnance mules, but that is really a transfer to the home estimates as we unfortunately cannot get the number of ordnance mules required for mountain batteries at present in India. The mountain batteries require mules of a higher standard than is necessary for transport purposes, and we have been advised that we should purchase a certain number of mules from Southern Europe, so as to give the market a rest for the time being. I am in great hopes, however, that by the greater encouragement of mule-breeding we may in the future be able to obtain all the mountain battery mules we require in this country.

"Then there are a considerable number of items of reduction which we think are justified by past actuals. This subject has been very carefully exam-

ined and we believe that in certain cases the requirements have been estimated for too highly. The total decrease, taking, however, only the more important heads, amounts to over Rx. 1,000,000.

"Then we come to the more important causes of increase, and here again I shall only take a few items as examples. The rise in the price of food-supplies for men and animals, and the special grant of compensation for dearness of provisions, under civil rules, to Military employés amounts to nearly Rx. 400,000 As a rule the provision for such supplies is based on the actuals for the three previous years, but the prices now existing are so abnormal, and are expected to continue for at least a portion of the coming year, that we have been obliged to abandon the ordinary method in order to arrive at a correct provision. The Controllers have done all in their power to arrive at a fair estimate, and these figures have been revised by the heads of departments concerned,—the Commissary-General-in-Chief and the Director of Army Remounts. These figures have been since reduced after prolonged scrutiny by the Military and Finance Departments A larger provision has to be made on account of good-conduct pay to British and Native troops based on actuals. Then having examined the returns of the deficiencies in the Native Army during the past twelve months we feel that we must make a smaller deduction for the short strength of that Army; that means an increase of Rx. 12,000 We have to provide for more kit money for recruits, and extra provision has to be made for officers who become unemployed owing to the termination of their tenure of commands, and also for an increase in the number of Colonel's allowances paid in India.

"We have taken in hand a matter which has been under consideration for some time, and that is the management of the dairy farms. It is most essential that the troops should be supplied with pure milk and butter, and a model dairy farm has been established at Umballa combining with it a school for the instruction of managers of Government dairies, and the improvement of existing dairies. We hope that this plan will be gradually developed, and that it will result ultimately in every cantonment in India being supplied with pure milk and butter. This is really a most important sanitary matter, and I have no doubt that from the financial point of view it will be a success if it is worked, as we hope it will be worked, reasonably and properly.

"Another item of increase also needs some explanation; that is the increase of pay to medical officers. It has long been a grievance that certain junior ranks of the Army Medical Staff are not paid sufficiently in India, and a small increase has been made to their pay. Then there is another item of increase which I am sure the Council will not grudge, that is the cost of a medal for the relief of Chitral and the defence of Chitral. That means an expenditure of Rx. 8,500. I regret the delay which has occurred in the issue of the medal, but the Mint took up the work the moment the dies were received from home, and the medals are now being rapidly turned out.

"If we take only the important items of increase—I have only been able to mention some of these—the amount comes to over Rx. 550,000 I have already explained how the estimates are prepared. When these were closed by the Accountant-General we still had to decide how many out of about one hundred items, which had been kept back to see what money was available, should be entered in the final estimates. Under the circumstances of financial pressure, we selected a certain number for postponement, and having consulted the Commander-in-Chief, we agreed to the reduction of about Rx. 65,000 or 6½ lakhs. Those items that were retained were then added to the estimates which were finally closed. I think the estimates may be said to have been framed with economy, that all items of expenditure proposed during the year were carefully scrutinised, and we had to postpone, at the last, many items which in happier financial times we should have desired to retain. The net result is that the budget estimates of 1897-98 are Rx. 522,200 below the estimates of 1896-97. If we were to throw out the gain by the rise in exchange, to eliminate the special charges for mobilisation, and the loss by the extra cost of food-supplies owing to famine, there would still be a saving in the revised as compared with the budget estimate of 1896-97 of about Rx. 302,000, and a

saving in the estimate of 1897-98 as compared with the estimate of 1896-97 of about Rx. 201,000.

"The second of the estimates with which the Military Department is concerned is the home estimate. The home estimates for 1896-97 amounted to £4 365,200 net expenditure; the revised estimate amounts to £4,193,600, showing a decrease of £171,600.

"So much public interest has been attracted to the details of the home charges, which are estimated for in the year 1897-98 as amounting to £4,353,400 on account of the effective and non-effective charges of the Army, that it may be of interest to the Council to know of what these charges consist, more especially as several Hon'ble Members have alluded to the home charges. The payments to the War Office in respect to the British Forces serving in India amounting, as estimated in the coming year, to £760,000, are based on the capitaion rate of £7-10 0 per man serving in India, and the charge for the deferred pay issued to British soldiers on their discharge or transfer to the reserve. The deferred pay amounts to about £180,000 so that the estimated amount for providing the drafts and troops for Indian service sent out from home annually is about £580,000. This amount, based on the capitation rate, includes not only all the charges connected with the training of the men sent out; but various charges on account of educational establishments in England for officers and men, and charges on account of the reception and disposal of invalided and discharged men on return from India. Then we have the item furlough allowances and pay during the voyage of British soldiers serving in India. That amounts to £108,000 and explains itself. The furlough allowances of officers of the Indian service comes to £230,000; and the Indian Trooping Service, *i.e.*, the cost of the transports which take British troops to and fro, £251,800. There is also an item, £6,000, for the passage of officers and troops otherwise than by troopship; and the heading "Miscellaneous," £18,500. While the stores for India amount to £560 800; these are for clothing, ordnance, medical, and commissariat stores required in India. Certain corrections have been made by the Secretary of State to these totals which amount, with those corrections, to £1,920,600.

"Then we come to the non-effective charges. We pay the War Office for retired pay of the British forces who have served in India, both officers and men, £486,000, and there is a charge for non-effective Colonels of Royal Artillery and new line regiments, of £24,800; while the pay and pensions of non-effective and retired officers of the Indian service amount to £1,800,000, the miscellaneous pensions amount to £84,000, and the Indian military service family pensions to £26,000. A correction has also been made in these figures, but we have not got the details. The total as revised comes to £2,431,800, and the grand total under both headings effective and non-effective is £4,353,400. The saving, £171,600, in the revised as compared with the budget estimate for 1896-97, is due to reduced payments to the War Office on account of deferred pay, less payments for the Indian troop service, and large reductions in expenditure on stores. The saving in the estimate of 1897-98, as compared with the budget estimate of 1896-97, is a net decrease of £52,000. The increases are caused by an increase in deferred pay, £30,000, and increased payments on account of the retired pay of British forces, etc., and for the Indian service, £65,600. The decreases are chiefly in the Indian troop service for coal, £9,000, in army stores, £121,300, and other items, the net decrease being Rx. 52,000.

"It is only necessary to point out that when we speak of the charges made by the War Office against India, we must not imagine that the whole of the charges I have detailed are War Office charges, because a large portion of them are strictly debitable to Indian revenues. The charges, I may say for the information of the Council, which are really in dispute, are the payments to the War Office for the British forces serving in India and the non-effective charges for these forces.

"I will now deal with the Military Works estimates. Taking the Budget for 1896-97, including expenditure in England, exchange, and special defences, this amounted to Rx. 1,240,900 and the revised estimate in 1896-97 to

Rx. 1,216,400, so that there was only a small difference between the budget and revised estimate. On the Indian part of the estimates, however, there was less expenditure by about 11½ lakhs, or Rx. 115,000. This was to a large extent due to the sites for posts in the Tochi Valley not having been fixed, and to the impossibility of spending the money allotted. There were several other items upon which the money granted could not be spent, and certain works in the Bombay Command had to be postponed owing to the plague. Turning now to the estimates for 1897-98, the total sum, including English expenditure, special defences, and exchange, is Rx. 1,200,600. The estimates for 1896-97 were Rx. 1,240,900. The difference is, therefore, Rx. 40,300.

"The heads of the Military Works estimate in India are in round figures—

Rx. 500,000 for original works, including works in progress, those to be commenced, and minor works;

Rx. 340,000 for repairs;

Rx. 280,000 for establishments;

and to this we must add other items, such as for Barrack Department, tools and plant. Th new works, 88 in number, comprise water-supply, drainage works, barracks, hospitals, a comparatively small sum for inland defences, and we have also to provide for ordnance, commissariat, and marine requirements.

"We have not been able to do much in the way of ordinary inland defences, and can only spend Rx. 10,000 on these for very urgent works. We have provided Rx. 18,000 for certain works on the frontier and coast defences, but have had to omit Rx. 25,000 for new works required for what are still called "Special Defences." We have provided for the works necessary for the accommodation and health of the troops in the Tochi Valley, at Gilgit, Chitral, and in the Malakand, in the amounts for new works which I mentioned.

"Although the Military Works grant is considerably in excess of the "crore," or Rx. 1,000,000, which was fixed some 17 years ago, we are really very little in excess of the average amount that was granted in the five years preceding the year in which that sum was fixed. Since then the army has been considerably increased, and the area in which military works are required has also expanded.

"I have to deal lastly with the estimates of the Royal Indian Marine. The net budget estimates for the Indian Marine of 1896-97 were Rx. 149,900; the revised estimate is Rx. 120,200, giving a decrease of Rx. 29,700. The decreases are due to less exchange compensation allowance, the absence of certain officers, savings in the dockyards, and in the purchase of marine stores and coal; while the recoveries have been swelled in connection with the fitting of transports for Suakin. Altogether the decreases amount to Rx. 32,800.

"The increases are chiefly due to increased expenditure on salaries of establishments afloat owing to the employment of Royal Indian Marine vessels in conveying troops to Mombassa and to and from Suakin, and the hire of the *Laipura* for the transport of troops after the wreck of the *Warren Hastings*; to repairs and coals supplied to Her Majesty's ships in the Indian seas, and to indemnification for loss of property to the officers and crew of the *Warren Hastings*. Altogether there is an increase of Rx. 19,900; and taking the increase against the decrease, there is a net decrease of Rx. 12,900, but to that we have to add the receipts due to the employment of Royal Indian Marine vessels for conveying troops from Mombassa and to and from Suakin, which comes to Rx. 16,300; so that the total decrease in the revised estimate, as compared with the budget estimate, is Rx. 29,700.

"The Marine budget estimate for 1897-98 is in net charges Rx. 139,100, whereas the budget estimate for 1896-97 was Rx. 149,900, so that this gives a decrease of Rx. 10,800. The decreases amounting to Rx. 33,400, are chiefly due to exchange compensation allowance and a reduction owing to the loss of the *Warren Hastings*, and to various other items, such as purchase of marine stores and coals, &c. The increases are due to the hire of the transport that will be necessary for performing the duties hitherto carried out by the *Warren Hastings*, repairs and coals supplied to Her Majesty's ships, and other items, which make up a total of Rx. 17,300; showing a net decrease of

Rx. 16,100. Taking into account the receipts and charges, the net saving amounts to Rx. 10,800.

"One word more on the whole of the estimates with which I have dealt; the total saving on India, Home, Military Works and Marine estimates for 1897-98 is over Rx. 600,000 as compared with the estimates for 1896-97, and even if we eliminate the gain by the rise in exchange and the mobilisation expenditure, and on the other hand the rise in prices, the saving would still be very considerable.

"If it is not trespassing too greatly on the patience of the Council, and I fear I shall tax that to the utmost limits, I should like to indicate as briefly as possible the chief events in the work of military administration during the financial year which is now coming to a close. The first thing that occurred was the despatch of a force to Suakim on the requisition of Her Majesty's Government between the 21st and 26th May 1896. A compact force of about 2,500 officers and men, with 1,200 or 1,300 followers, was despatched from Bombay in eight hired transports and in the Royal Indian Marine ships *Warren Hastings* and *Canning*. The force returned in November and December; and although the Indian Contingent was not involved in actual hostilities, we had the gratification of knowing that the services of the force were appreciated by Lord Cromer, a statesman who once sat in this Council by the military authorities in Egypt, by Her Majesty's Government, and that these services were graciously recognised by her Majesty the Queen-Empress of India. It need hardly be said that the arrangements under His Excellency the Commander-in-Chief were in every way thorough and complete, and the Marine Department under Captain Gwyn, who was officiating as Director of Marine at Bombay, performed excellent service in the despatch of the force. It returned to India under the arrangements made by Captain Hext who had then come back from England after giving evidence of a valuable character before the Royal Commission on Indian Expenditure. I need hardly do more than allude to the fact that the question of the Suakin charges formed the subject of considerable discussion between the Government of India and Her Majesty's Government. A blue book has been published, and if they have not already read it, I strongly recommend this to their perusal, and I believe that a careful study of it will induce some of my friends opposite to recognise that the Government of India for a series of years have staunchly fought the cause of India with respect to charges of this nature.

"A very difficult subject had to be taken up by the Government of India during the past year. A Committee, the president of which was Mr Lyall, an able member of the Civil Service, was convened in 1894 to enquire into questions connected with the Military Works and Public Works Departments and the employment of Royal Engineers in India. That Committee furnished a valuable but rather voluminous report which has been exhaustively discussed and dealt with, and we have also had to take up the question of the establishment of Royal Engineers in India and the future organisation of the Royal Engineer service in this country, and many matters connected with that service. As the conclusions to which we have come are not actually complete, I shall say no more on the subject but that it is one which bristles with difficulties, although we hope that we have arrived at an equitable solution of the problems presented to us. I gladly take this opportunity of mentioning that we have received much assistance from the presence of General Heriot Maitland, who was deputed by the War Office to represent their views in this matter.

"Another point which merits attention is that certain Local Corps in Rajputana and Central India, which were directly under the Government of India, have been allotted to the Bengal and Bombay Commands respectively, and placed under the orders of the Commander-in-Chief, while at the same time the powers of the Agents to the Governor-General are safeguarded with reference to the distribution and movement of the troops and other matters.

"I have already given the Council some account of how far the mobilisation requirements for the completion of the equipment of the field army have been fulfilled. The plan of preparing a field army for mobilisation was started in 1886; in the earlier years of its history, the work was entrusted to a Mobilisa-

tion Committee, of which Lord Roberts was President, and the work of that Committee was described by Lord Dufferin as a splendid monument of ability and industry. Year by year in the last ten years improvements have been effected, and a considerable amount of money has been granted. But, although we had for many years desired to obtain the money sufficient for the complete equipment of the whole field army, we felt that we could not press this owing to financial exigencies. Last year a considerable grant was given for the purpose. Owing to causes already explained, we have not been able to carry out our intentions entirely; but, at all events, we have done so to such an extent that the further equipment of the field army has allowed a revision of the arrangements so as to permit a more rapid concentration of the troops when necessary; and I hope that the Commander-in-Chief would say that the field army was now in an efficient condition and ready to take the field whenever its services might be required in any direction. We can never say that the plan is absolutely complete, because year by year we hope to effect improvements which will add greatly to the efficiency of the organisation.

"Good progress has been made in the work of the various Army Departments during the financial year. In the Commissariat-Transport Department I have already described the provision that has been made for the equipment of the field army, and that, with exceptions which are not considerable, the equipment has been provided. Various classes have been held for training non-commissioned officers of the Commissariat-Transport Department. The Bakery classes have produced good results in the improvement of the quality of the bread, and we have under consideration a proposal to extend the system of bread-making on English principles to the Madras and Bombay Commands during the next year. We have closed certain Government Flour Mills and have obtained flour from the open market at less cost. Under improved local arrangements in the Chitral District, and by fostering local enterprise there and along the line a larger quantity of supplies has been obtained locally. In the Bombay Command the Commissariat Department has taken up the grass supply, and grass farms have been started with good results, while in the Madras Command we have now sanctioned the formation of grass-farming operations as an experimental measure.

"As to transport, a small number of mules have been lent to the planters in the Darjeeling District; a larger number of siege-train bullocks have been lent to the Postal Department, and a certain number of mules. I only hope that these small beginnings will be largely developed, as I have long been convinced that the adequate employment of transport in peace time is a matter which must be thoroughly pushed. The transport in Burma has been re-distributed, resulting in a large saving. We have gathered further experience in transport from the Chitral campaign, and have just had a committee at Rawal Pindi under Mr. Thorburn, the Commissioner of Rawal Pindi, to assist us in coming to a conclusion in many important matters in which we think we can improve the arrangements for the collection of transport in case of emergency.

"In connection with the Army Clothing Department, I may mention that the new clothing scheme has been introduced from the 1st April 1896, which will, I think, be satisfactory and economical. Good work has been done in the clothing factories both at Alipore and Madras. During Colonel Toker's tenure of office many improvements have been made, and I regret that we are now losing his valuable services.

"In the Ordnance Department the reserves of small-arm ammunition for Magazine rifles, ·303 for British Infantry, and the Martini-Henry for Native Infantry, are complete. The power to manufacture ·303 ammunition has been increased. The proof of projectiles and fuses has commenced at Balasore, and very satisfactory results have already been obtained. Two ordnance field parks have been completed for the field army for some years, but the parks for the other divisions are now nearing completion. The experimental manufacture of cordite will, I hope, commence in the last week in April.

"In the other departments connected with the Military Department, such as the Military Works and Remount Departments, excellent progress has been made in the various branches of their work.

"Several of the speakers who have preceded me have mentioned the subject of the home charges.

"Considerable attention has been attracted to the evidence given before the Royal Commission on Indian Expenditure. In 1893 the Government of India pressed for an independent enquiry into the charges made by the War Office and other matters, and in 1895 a Commission was appointed. I suppose there are very few members at this Council who have waded through the two large volumes which represent the preliminary report of the Commission, with the evidence and appendices. Since those volumes were issued a considerable amount of interesting and important evidence has been published in the press in respect to War Office charges, by Lord Northbrook—who has long devoted himself to the subject and probably knows more of it than any man living—by Lord Roberts, Lord Lansdowne, and by my predecessor, Sir Henry Brackenbury.

"The Government of India for a great many years have represented that the charges made by the War Office are higher than they ought to be. On the other hand, the War Office contend that they treat us too generously. I should like to refer for a moment to the despatch which was sent home by Lord Lansdowne's Government in 1890, which will be found in one of the volumes to which I have alluded. To that despatch was appended a memorandum by Colonel Anderson, now Controller of Military Accounts in the Punjab, and myself. I do not claim to be an expert in these matters, but I devoted a great deal of time to the subject, and the principles we advocated in that memorandum were accepted by the Government of India and are embodied in that despatch. Those principles have been accepted by Your Excellency's Government.

"In the first place the Government of India did not admit that the short service system as at present worked is the best adapted to the requirements of India According to the War Office actuaries, a British soldier will render to India no more than five years and four months' service when normal conditions have been reached. We said that was not sufficient; that the service should be somewhat longer, and that if the present arrangements cannot be altered, India should receive some consideration when the charges are assessed. An effort has been made to show that what we wanted was to return to the conditions of old days of enlistment for unlimited service or of long re-engagements. This is an entire misinterpretation. All that we want is that men trained at the expense of India shall give a somewhat longer service, and shall not be sent home at the age of 25 or 26 just as they are becoming valuable soldiers. The normal condition of the army has not been reached, but the ratio of young men under 25 has increased from 33 per cent. in 1876 77 to 55 per cent. in 1895-96. It has also been asserted that the Army is physically more efficient than it was before when longer service obtained. Now, I think, I can prove that the decrease in mortality among British soldiers in India is not consequent on the introduction of short service; it is the result of measures which have been introduced at the expense of the revenues of India, beneficial to the health of the soldier. In the early part of this century the mortality was no less than 84 per thousand, but it gradually decreased until about 1877, when short service began to tell in India, the mortality was only 12·71. This was a year of low mortality. The year previous it was 15·32, and 1878, 21·46. In 1895 it was 15·26, so that as the enormous decrease in the death-rate occurred before short service was introduced, or began to have effect, it cannot be said that short service alone has decreased mortality.

"With regard to invaliding, it is undoubtedly the case that the invaliding ratio has diminished, but there has been an increase in the percentage of invaliding of men under 25 years of age and under five years' Indian residence, so that if the figures mean anything they mean that invaliding has increased among the more youthful portion of the army, and consequently that short service *per se* has increased and not decreased invaliding; in fact the decrease in the total invaliding ratio is no more due to short service as such than the decrease in mortality is a consequence of short service. In the numbers constantly sick there has been a considerable increase. The ratio of decrease was

from 71·35 in 1860, to 55·82 in 1877, when as I have said the effect of short service began to show itself in India, and it rose to 93 in 1895. I affirm, therefore, that the contention in Lord Lansdowne's despatch of 1890 that we do not get an army which is physically as capable as an army containing a larger proportion of men of somewhat longer service, is absolutely correct.

"We maintained also in that despatch that the charges on account of the depôts at home were too much, as they were based on an organisation not adapted so much to the requirements of India as to the requirements of England. It is easy to say, 'do not let us quarrel about details,' but unfortunately it is upon the details that the capitation rate of £7-10-0 is based; we say that a £5 rate is sufficient. For my part I am quite willing to abandon details and to accept the £7-10-0 rate, if the War Office or the Treasury will give us a considerable rebate on the total sum. There were a great many other points with which I need not trouble the Council, which we took up and upon which I was examined when I went home in the winter of 1895-96 for the purpose of appearing before the Commission. We maintain that the Indian Army does supply a great addition of military power to England, that a large part of the British Army is trained at the expense of India, and that the whole of the men passed into the reserve from India have been maintained out of Indian revenues. We affirm that the guiding policy in this matter, as in the case of troops employed on expeditions, should be that of true reciprocation, and that the expenditure charged by England should be limited not by arithmetical details but by statesmanlike and broad appreciation of the conditions of the two countries. My Lord, my hon'ble friend the Maharaja of Durbhanga has, in alluding to these home charges, quoted the evidence of Sir Henry Brackenbury, and has called attention to the fact that Sir Henry Brackenbury considered that a very large portion of the charges levied by the War Office should be abandoned. I can only say that personally I should welcome any liberality from the Treasury at home of that kind, but I think my hon'ble friend did not perhaps appreciate that Sir Henry Brackenbury also proposed a large increase to the subsidy now given by India on account of the Navy. Taking the two accounts into consideration, they would work down, as mentioned by Lord Welby, the Chairman of the Commission, to about £150,000, and that is considerably less than the reduction we proposed in the despatch of 1890, and which I personally pressed for before the Royal Commission.

"As to the subsidy now given on account of the ships of the East India Squadron employed in Indian waters, I believe that it was never originally intended by Her Majesty's Government to charge any subsidy at all, and as we have provided defences for our ports at great cost, a defence squadron which has been, and is being, paid for by India for the protection of those ports, and docks for naval requirements, we consider that the subsidy which now stands at £100,000 should be reduced to £50,000, the figure at which it stood some years ago. Personally, I consider that England could well afford not to charge any subsidy at all, and that to keep the great trade routes open by means of the Navy is far more imperative in Imperial than in purely Indian interests.

"I think we may hope that an equitable solution of the questions, which have been discussed for so many years, may be looked for at the hands of the present Commission.

"A great deal of attention has been attracted of late years to the sanitary requirements of the army in India, and in view of what has been said in some of the evidence which has been given at home, I think it necessary to lay before the Council a brief statement of facts. As you are all aware the British soldier in India is housed in excellent barracks, many of which, however, were constructed 30 to 40 years ago, and a considerable portion of the army is provided for in the hills in hut barracks during the hot weather—a measure largely due to the late Sir George Chesney. During this period much has been done with regard to water-supply, and I think it will interest the Council to know that out of the whole number of cantonments in India, between 50 and 60 have been supplied with pure water at a cost of 78 lakhs or Rx. 780,000, although I should think that this statement is scarcely complete, and that the figure is much more likely to be close upon a crore of rupees.

"In his evidence before the Commission Sir Henry Brackenbury is reported to have said that we are providing a cantonment or half a cantonment a year with pure water, and that some cantonments may be twenty or thirty years before they obtain a satisfactory supply, but that if we could take a lump sum of money we should not have our soldiers dying of fever and cholera because they have not a pure water-supply. The Council will be glad to hear that for the year 1897-98 we have provided a sum of about 11 lakhs, or Rx. 110,000 for either the completion or the initiation of projects for water-supply in cantonments, but although I think Sir Henry Brackenbury may perhaps not be aware that we are doing so much at the present moment, I entirely agree with him that a sum of this dimension is not sufficient, and that if we are to make a great stride in this direction, some other means must be adopted than that which now obtains of allotting a comparatively small sum annually out of the grant for Military Works.

"As far back as 1888 I advocated the completion of the water-supply of Indian cantonments from funds to be raised by loan. An eminent statesman characterised this as a voluptuous policy, and I am fully aware of the financial objections, and that from the financial point of view, it is more advisable to charge such expenditure against revenue, than to delude ourselves into thinking we have a surplus of revenue, by leaving out of the reckoning this heavy, though temporary, expenditure. However this may be, and I entirely admit the financial argument has great force, we cannot help looking with envy at the enormous sums England raises by loan when special expenditure is required for ships or fortifications, or barracks and sanitary measures, and the fact remains that we cannot complete our water-supply and drainage projects by the allotment of comparatively small sums annually, and I venture to hope that as our finances improve we may be able to largely develop and carry out our sanitary projects. The Council know what ravages cholera and enteric fever have made in the youth of the British Army in this country. Cholera has diminished of late years; in 1895 there were only 32 deaths in the British Army in the whole of India; but the enteric fever ratio of admissions to hospital has risen from 3 per thousand in 1871-72 to 26 per thousand in 1895-96. Bacteriological science has done much for us, but so far as I can gather from the report of the Sanitary Commissioner with the Government of India, we have not advanced as far as we hoped we should have done. Good barracks adapted to varying climatic conditions, pure water-supply, and good drainage are the great essentials to sanitation in cantonments, both British and Native, and we should never rest until these are obtained. The Hon'ble Pundit Bishambar Nath has drawn attention to the housing of the Native Army, and as far as I could gather he appeared to consider that while we provided for the British troops in palatial barracks, we rather neglected the Native Army. I agree that some 10 or 20 years ago the accommodation for the Native Army was not what it should have been, but at the same time we must recollect that that accommodation is much better than the classes from which the Native Army is drawn. A great deal has been done of late years to improve the accommodation for Native troops; we have to do it gradually as, according to the present system, we cannot provide any very great sum of money for the purpose; but I can assure the Hon'ble Member that there is no subject which I have more at heart, and I should rejoice if means were found to make a still greater improvement than has already been made in the housing of Native troops. We hope to start a plan of having sanitary officers in all cantonments to look specially after sanitary matters. This idea was broached long before the present time when naturally sanitary requirements have come specially to the front. And here I should like to say how deeply we sympathise with Bombay, Poona, and Karachi in their endeavours to stamp out the plague. The army is bearing its part for soldiers, British and Native, and Volunteers are assisting the civil officers and community in doing splendid work.

"In connection with the requirements of the Indian Army in the matter of officers—a subject which has more than once been alluded to in the Council,—it is known that some years ago we endeavoured to establish a reserve of Indian officers to be drawn from the official and non-official classes. It would take far too long to explain the whole scheme for this reserve, which was very carefully

considered by a Committee, the President of which was General Morton, now Adjutant-General in India. But this proposed reserve of officers has from one cause or other never been practically in existence until quite lately, when many officers of the Public Works Department loyally volunteered for it. We thought that it would be a good plan to have a Committee comprising the official and non-official element to investigate the causes of the comparative failure of our scheme. A Committee has lately been sitting in Calcutta, again under the presidency of General Morton. But I wish to acknowledge most cordially the aid which we have received in the investigation of this subject from the members of this Committee; and our thanks are especially due to the gentlemen who represented the commercial and planting communities, for the valuable assistance which they have given to us.

"The Hon'ble Pundit Bishambar Nath also mentioned the subject of local supplies. I can assure him that the policy of obtaining local supplies is one which shall be pushed forward as far as it is possible. It is a policy which I have always had at heart, and the Military Department, I venture to think, has for a great many years done a great deal to support and develop that policy. Only lately we have instituted enquiries with regard to the more extensive use of country coal both in the Ordnance and Marine Departments; and I have done my best to further a policy which is, I believe, absolutely sound—that of making India self-supporting in all military requirements to the utmost extent practicable. I do not say that we have by any means reached the limit, but we have been able to do a good deal.

"As to the economies which can be effected in the future, I think that we must continue on the path we have followed in the past by endeavouring to analyse constantly all sources of military expenditure to see how the expenditure can be reduced with full consideration of the efficiency of the Army. I do not in the least depreciate the value of small economies, but I do think we must continue to apply ourselves to the investigation of the great sources of expenditure; but while I am on this part of the subject, I should like to invite the attention of the Council to the table which is given at page 51 of the Financial Statement. Taking the whole expenditure as estimated for in 1897-98, both in India and England, including exchange, you will see that it amounts to Rx. 23,341,200 net; but out of that amount no less than Rx. 19,862,300 is for regimental pay and allowances, Commissariat, Ordnance and non-effective charges, in none of which charges can any extraordinary reductions be looked for, so that Rx. 3,451,600 which includes, it may be added, a large amount of expenditure which cannot possibly be reduced, is the balance which is left after providing for these absolutely obligatory services.

"Under the head of Home expenditure to which I have drawn attention, we do trust that we may look for some reduction.

"In the Military Works expenditure, although I should be the last person to say that more economy cannot be practised, yet the wants of the army are so great in various ways, especially in sanitary improvements, that it is quite out of the question to look for a reduction of these estimates, especially when we remember that the maintenance of the great defensive works which are now practically complete must necessarily involve considerable annual expenditure.

"In the expenditure for Marine, economy is the watchword of the administration, while at the same time the service is in a highly efficient condition. We have sustained a great loss by the wreck of the *Warren Hastings*. Our only consolation is to know what perfect discipline was maintained by all concerned, and to this is largely attributable the small loss of life which occurred. We cannot be too grateful for the kindness, sympathy, and assistance afforded by the French officials and inhabitants of the Island of Réunion, and we have asked Her Majesty's Government, if this has not been done already, to mark our high appreciation of the conduct of the officials and inhabitants generally in a suitable manner.

"My Lord, the Hon'ble Mr. Ananda Charlu, as I remarked before, attacked what he calls the forward policy which he says has added six crores per annum to the Military expenditure. He has said that the ever-growing military expenditure is of colossal proportions; he traces every kind of evil to the Afghan War

and he asserts that military expenditure is the root of the financial collapse of India. Now, my Lord, this is a subject which I may say I am somewhat familiar with. Many years ago, in Lord Dufferin's time, I analysed the military expenditure and satisfied His Excellency as to the correctness of that analysis. Later on, in more recent years, I went into the subject very closely again. The Accountant General has been good enough to supply me with a statement showing the net military expenditure for several years past. I have already occupied too much of the time of the Council, and I cannot possibly go into details, but I have taken the two years 1887-88 and the budget estimate for 1897-98. In the former year the expenditure is Rx. 13,666,308; in the latter year Rx. 15,277,800. This is of course without exchange, the loss in which I suppose my hon'ble friend will hardly attribute to the Afghan War; the difference between those two years, *i.e.*, the rise in expenditure, is Rx. 1,611,492. I maintain that there is no addition of military expenditure which is not accounted for by the increase of the army and by the various beneficial measures which have been introduced for the welfare of the British and Native troops. For example, in the case of the latter, the increase of pay to the Cavalry and Infantry.

"There is a curious idea which is prevalent, that in the Council of the Governor General there is a strong military party ever insisting on the increase of military expenditure, always demanding the advance of our frontiers, and ever ready to plunge the country into expeditions or campaigns. I can only say that my experience teaches me—and it is a pretty long one—that such a party does not exist and never existed. It is perfectly true that, as Lord Lansdowne remarked some years ago in this Council, our military liabilities have increased because on our northern and southern limits we are approached by two great military powers. Now, we desire to keep on the best of terms with them and to avoid the least chance of collision; but if the state of things which Lord Lansdowne described has come to pass, the most elementary prudence dictates that we should provide adequate means of security. We have no quarrel and desire no quarrel, but the security of our land frontiers can only be obtained by an efficient and mobile army. An increase in the Army, of the most moderate description, was resolved upon some twelve years ago by Her Majesty's Government and the Government of India; and, apart from increases in pay to the Native Army, which were absolutely necessary, and of expenditure on measures of improvements essentially necessary for the welfare and efficiency of the soldier, whether British or Native, there has been no expenditure which is not accounted for by that increase. I have gone over this subject over and over again and can come to no other conclusion.

"As to there being a military party always desirous of advancing the frontiers of India and carrying out what has been termed "the forward policy," I should like those who think of the question to define what a forward policy is. In the history of all nations with enormous land frontiers such as we possess in India, it has undoubtedly been found necessary to exercise some control over the tribes in mountainous or difficult country on the land frontiers, and that has been the case in India. The result of what may be called the "backward" policy—going into the hills, and burning villages, and then coming out again—was certainly not successful. The great settlement of the limit of British influence with the Amir of Afghanistan, which has advanced so much under Your Excellency's guidance and which we trust will be completed at no distant date, will contribute enormously to the pacification and civilisation of the tribes immediately beyond the border of the plains. We have an example in what has been done by Sir Robert Sandeman, and how peace now reigns where anarchy and bloodshed always prevailed. I can vouch for the fact that among all the statesmen to whom is attributed the support of the forward policy, there is not one who desires to do more than to exercise such a measure of control as will secure and make safe the countries for which we are primarily responsible. I have always been an advocate of the very gradual extension of that influence, but it is inevitable that our influence should be extended, and I believe it to be in the best interests of humanity.

"But when we talk of the vast military expenditure which has occurred in obtaining the Army in India, taking into account every charge which can

possibly be assessed, what does it amount to? The trade of India, I am told, may be totalled at over Rx. 459,000,000; the cost of the Army, as we find in the Financial Statement, including charges in England, exchange and everything, amounts to Rx. 24,500,000, including military works, that is to say, 5·34 per cent. of this enormous trade; and this Army is for a country containing some 300 millions of human beings and an area of 1½ millions of square miles—a country, too, possessing many thousands of miles of land and sea frontier which it is necessary to guard.

"In his speeches in this Council my predecessor on more than one occasion alluded to what he called the last official will and testament of my lamented friend Sir George Chesney. Sir Henry Brackenbury informed the Council that Sir George Chesney had left with him a minute showing what were the reforms and improvements which he considered were still necessary in the Army of India. As Sir Henry Brackenbury pointed out, most of them have been accomplished; but the memories of India are short, and I venture to think that sufficient justice has not been done by the public, or even by the Army, to the great efforts, attended in most instances by complete success, which were made by Sir George Chesney during his long and distinguished career for the improvement of the administration and organisation of the Army in this country.

"In his speech in this Council last year Sir Henry Brackenbury summarised the wants of the Army. He said that the Army required more officers, more transport, and more garrison artillery.

"I can assure the Council that the first subject—the want of officers—has not been overlooked by the Government of India; it has been for many years a subject of anxious consideration, but our financial condition has never been prosperous enough to admit of our bringing the proposals to increase the strength of officers on the Indian establishment into practical effect. All I can say at present is that the subject is not likely to be shelved, although we must recognise the difficulty, if not the impossibility, of our adding to our military expenditure until our exchequer is in a more satisfactory state.

"In the matter of transport, I should be disposed to say that what we require is not so much an additional number of transport animals and carts, for we already have a large number of mules and carts, but an improvement in the organisation we possess, so that cadres of transport may be more readily expanded, additional attendants and reserves of this class of followers obtained, and that we require also that transport should be more largely and usefully employed in time of peace.

"As to increasing the garrison artillery in this country, I fear that must be postponed, and that we must look to the artillery volunteers to help us, at all events at the great ports. We already have very efficient bodies of volunteers who would prove valuable auxiliaries in the case of an attack by a naval power.

"It is scarcely necessary to inform the Council that the system of Military administration and the division of the army into four great Commands, has continued to be during the past year an unqualified success. That is one of the reforms largely due to Sir George Chesney; its key-note was decentralisation of military business and military finance, and in the further development of those principles I look hopefully to the future.

"If in the presence of the Commander-in-Chief I venture to express my own belief that the efficiency of the army of India is at a very high standard, I am only repeating what has been said by far higher authorities than myself. During the last ten or twelve years, under Lord Dufferin, Lord Lansdowne, Lord Roberts, Sir George Chesney, and in more recent years under Your Excellency and the present Commander-in-Chief, great improvements have been effected in the Army of India. Every year these improvements have been carried to greater completeness by the Commander-in-Chief and by my predecessor, Sir Henry Brackenbury, contributing to the comfort and welfare of the soldier, both British and Native, and to the maintenance of an efficient and mobile army administered economically, in the truest and best interests of the Indian Empire.

The Hon'ble SIR JOHN WOODBURN said:—"My honourable colleague on the left (Sir James Westland) has got a formidable business before him.

He has had very voluminous criticisms to meet, and it may perhaps lighten his task if I take up the answers to those remarks that have been made with regard to Famine work in India. In the first place, I should like to express the great pleasure with which I heard my friend the Hon'ble Babu Joy Gobind Law praise the efforts of the local Governments and officers in mitigating the pressure of famine in the land. Those remarks have the entire approval of the Government of India. His Excellency himself and I on another occasion have expressed the high appreciation of the Government of India, and now I am glad to say the people of India have endorsed it of the disinterested and devoted efforts that the local officers have made in famine relief. The Hon'ble Mr. Sayani in his remarks asked us to bear in mind the recommendations made by the Famine Commissioners, and to consider how far those recommendations had been given effect to during the twenty years that have elapsed since they were published. The first of these recommendations was the greater efficiency of relief, and I think everybody will agree with Babu Joy Gobind Law and others who expressed their opinions in the matter that the efficiency of the relief in this famine is certainly superior to the efficiency of the relief in any previous one. The measures which the Famine Commission suggested as the result of their enquiries and experience have been for the first time at the disposal of the local Governments. They have been acted upon with intelligence and promptness, and the result has been, as I think I may say with confidence, a measure of completeness in the application of relief such as has never before been attained. It is not possible in any human endeavour that there shall not be imperfections, and I admit freely that there may have been occasions in the conduct of our operations in which the success has not been as great as we hoped it might be. But taken it as a whole I reaffirm that the efficiency of the relief on this occasion has been equalled on no previous occasion. The efficiency of the relief has been greatly assisted by the railways which have been carried over India. The Hon'ble Mr. Cadell and the Hon'ble Mr. Rees both bore testimony to the assistance which has been given and the quickness with which supplies have been poured into the countries requiring them: that system of communications that scheme of railways has without doubt not only assisted the supply of food to the people, but has greatly lessened the cost of the famine operations themselves. One speaker referred to the famine wage being a mere subsistence allowance. The famine wage was fixed at the instance of the Famine Commission as the result of their experience in operations of the kind. They came to the conclusion that unless the wage was a subsistence wage only, it would act as a temptation to people to abandon private work of every description and to flock to the Government relief works, and thus it would paralyse private undertakings of every description throughout the affected area. Mr. Cadell spoke of the relief given on this occasion by the suspensions of the Government revenue as one of the best methods that have been used on this occasion for the mitigation of distress. I should like to take this opportunity of expressing not only my own grateful thanks, but the grateful thanks of every local Government of India to the Finance Member for the readiness and the generosity with which he responded to every application made to him, whether for direct expenditure upon famine relief or for his sanction to the suspension of the revenue demands, whenever local Governments thought these suspensions expedient. In these matters there has been a great change from the attitude of the Government twenty years ago. The next recommendation of the Commission concerns the provision of communications and the extension of railways. I have already spoken about the railways. As to canals, Mr. Trevor has mentioned that large sums are being spent every year or every project which is likely to be useful. Experience has taught us in the past that many of these projects are neither remunerative nor do they add materially to the expansion of agriculture and the prosperity of the peasantry. It is proper therefore that in the light of this experience Government should be cautious and circumspect in the extension of irrigation projects until they are satisfied they will answer the purpose for which they are intended. The most radically important of the arrangements which the Famine Commission contemplated is the improvement in the condition of the people. It is perhaps

inexpedient that a Member of the Government of India should express any very confident opinion on that matter, for he may be said to be not an impartial judge. Measures have however been taken from time to time by the Government of India to take stock of their position in this respect, and they believe, rightly I hope, that the condition of the people is steadily improving. The opinion of Mr. Charlu is an opposite opinion, but I should like to refer him not to the opinion of Englishmen like Sir Griffith Evans and Mr. Rees, although they are both men of large experience of India, but the opinion of a distinguished fellow countryman of his own Province, Diwan Bahadur Srinivasa Rajhava Aiyangar, whose book I read in Madras the other day with interest. He has written a large book in which he has concentrated all the researches and experience of his life in India, and he has come to the conclusion that the condition of the raiyats in Madras has immensely improved during the last fifty years. I cannot say whether the opinion of this gentleman is right or wrong, but there is the opinion of an Indian who has devoted his attention to the subject. I remember that one of the conclusions he came to was that the raiyat in Madras was now called upon to pay out of his produce exactly two-fifths of what he was expected to pay out of that produce forty years ago. If that is a just conclusion there can be no doubt that the comfort and prosperity of the Madras raiyat is now very much greater than it was then. In this connection I jotted down during this discussion some notes from papers which are accessible to all Members of Council. If it is true that the Indian raiyat is more capable now of withstanding famine than he was forty years ago, I think we ought to get some evidence of that from the expenditure of the famine account. Now if Hon'ble Members will look at the Famine Commissioners' Report they will find that the expenditure on the famine in Behar in 1873-74 on precisely the same area which is stricken by famine now was 6½ crores of rupees. If it is true as my friend the Maharaja of Durbhanga has said, that the present is the greatest calamity, the most severe disaster that has befallen India during the current century—if that is true, then we should expect the expenditure on the famine of 1896-97 to be somewhat in proportion. Now, if Hon'ble Members will look at the Budget estimates they will find that the estimate of the famine expenditure for this vast disaster is less than the expenditure on the single famine in the district of Behar in 1873-74. In 1873-74 in those identical districts in Behar which are visited by famine now the daily average on relief for the period of ten months was 960,000 souls. At this present moment the famine has lasted several months, and I am grieved to say that there is every prospect of it lasting for several months more, but even at this present moment, when we are I hope, half way through the famine, the total number on relief works is not half of what it was throughout those ten months twenty years ago. I do not assert that this is a conclusive or complete reply upon the question of the condition of the people; no doubt there are other circumstances which affect the result which has been attained in the present year. Nor do I assert for a moment that the people are not poor, or that the Government can in the least relax its efforts to improve their condition and their welfare, but I do venture to believe that this is a corroboration of the information which reaches the Government from many sources that the condition of the people is better now than it was twenty-five years ago, and that one of the causes why the expenditure per head of the population this year is so much less than it used to be is that the people themselves are really better fitted to stand famine when it does come. Mr. Playfair made a remark about emigration as a relief to the population. In all these remarks the Government of India heartily concur. They have done all that they can in the past to assist emigration outside India. They have done all that could be suggested in the way of assisting people to migrate from one part of India to another, where food was cheaper and more land was available, and where the means of livelihood were more easily obtained. But in India the system of helping natives of one part of the country to migrate to another has, I regret to say, never been very successful. The remarks that Mr. Playfair and the Maharaja of Durbhanga have made will be communicated to the Chief Commissioner of Assam. I am afraid that some of the experiments in that direction

in Assam before have not been very successful. The extreme unhealthiness of the country has deterred people from emigrating and undergoing the privations which are incident to the opening of an unhealthy locality. But there is nobody who from his energy and experience in these matters is more likely to work out a practical scheme for the emigration of the people than the present Chief Commissioner of Assam. Any assistance that the Government of India can give to prepare a scheme of that kind will be most cordially and gladly given. My friend Mr. Bhuskute spoke about the Charitable Relief Fund. I did not quite follow all his remarks at the moment, but I think if he will look at the despatch which was written by the Government of India to the Secretary of State he will not find it stated there that any of those objects which he mentioned lay outside the scope of the system of Government relief. What was said was that the prime work of the Government of India was the preservation of life. The Government of India never said that the help of orphans, the assistance of cultivator, the provision of food for the *pardanashin* lay out-side the scope of their benevolence. But they did say these were the objects to which private charity could best direct itself. Not as long as human nature remains sympathetic will it be possible to prevent private charity coming to the relief of the poor, and what the Government of India did suggest was that these were the directions in which private charity would be most useful. They did say they were unable with their official organization to get the information which was reached by private committees. There was work therefore for private committees to do in that direction which was valuable for the help of the poor. Now that mention has been made of this Famine Fund. I should like to take this opportunity of repeating what the Maharaja of Durbhanga said, and expressing as far as I can on behalf of the Government of India our admiration of the munificent gifts of the charity and good will of England. I feel with the Maharaja that out of that charity and good will has sprung a new bond of sympathy and good feeling which must unite the people of India and England into a warmer community than has existed for many years—a community of feelings and interests which we all, Indians and English alike, welcome as a fresh departure in warmer and closer accord."

His Honour THE LIEUTENANT-GOVERNOR said:—"My Lord,—If in spite of the invitations held out to me I say very little to-day, it is not because I have little to say, but because I recognise the fact, which I insisted upon last year, that there ought to be no distinction of interests between the Supreme and the Local Governments. We are all under the shadow of a common calamity, and this is not the time or place for me to discuss the question whether the burden of that calamity has been equitably adjusted to the shoulders that have severally to bear it. There are no doubt points at issue between the Government of Bengal and the Financial Department as to the local budget for next year and the details of the new Provincial Contract, but those issues must be settled in an official manner by official correspondence. I will only, therefore, now express the hope that the Government of India will, when the present period of storm and stress has passed over, see its way to reconsidering the precise terms of the present settlement, and will, if it can, restore to Bengal some portion of the contribution which we are now called upon to make to meet the enormous deficit caused by famine. I believe we shall be able to show at the proper time that the way in which the emergency has been met in Bengal will compare favourably—I do not say as regards efficiency, for other Provinces may hold their own in that respect, but as regards economy— with the results in any other part of India.

"I must, however, be allowed to throw out one general suggestion with reference to the policy of Provincial Contracts as at present worked. I do not entirely accept Mr. Sayani's views of these contracts, but there is much force in some of his trenchant criticism. We have, as he has pointed out, the authority of Sir David Barbour in his evidence before Lord Welby's Commission for the statement that the present practice is not in accordance with the original intention. He says:—'I must say that when the Provincial system was started, I do not really think it was intended that the Provincial Government should have a portion of their resources taken away periodically.' 'If you

take all the surplus you to a certain extent remove all the inducements to the Provincial Governments to economics. It is a weakness: the periodical revision may be necessary under present conditions, but it diminishes the value of the system. Take the Province of Bengal, with a population of between 70 and 80 millions of people: well that province is big enough to have an independent financial system.' He goes on to explain that owing to financial exigencies the Government of India takes at revision not only its own share of the increase in the divided revenues, but also a portion of the increase that has accrued to the Provincial Government. I do not know that I agree with Sir David Barbour when he says he 'would rather see the Central Government embarrassed than the Provincial Governments starved,' but he is certainly dissatisfied with the existing system. Again my predecessor, Sir Charles Elliott, speaking with all the authority of the President of the Financial Committee of 1885-86, and an ex-Member of the Supreme Council when the Bengal Contract of 1892—97 was under consideration, strongly urged a modification of the present system 'so that the contract should be a continuing one not subject to sudden ruptures and renewals, but that its leading principle should be that all the revenues of the province should be Provincial, the Government of India receiving a certain percentage on the entire sum which should be the contribution of the Province to Imperial Government and defence.' He also represented 'the unreasonableness and the hardship of requiring every province to give up a constantly increasing share of its revenues whenever a new contract is framed.' I am not now concerned with defending or advocating Sir Charles Elliott's particular proposals: I take perhaps a stronger view than he did of the claims and responsibilites of the Imperial Government. But I quote him as being with all his unique experience profoundly dissatisfied with the present system. Sir J. Westland will probably tell us as he told us last year, and has quite recently told me that Provincial Governments do not understand the system or its *raison d'être*. My Lord, I think we do understand it—at any rate we have learnt by suffering what we have to accept as the authoritative interpretation of it. But what I venture to urge is this, that the Government of India should, with the consent of the Secretary of State, refer the whole question to a Conference at which the Provincial Governments should be adequately represented, and endeavour to lay down the lines of a system which would be satisfactory to the Provincial Governments while meeting fairly the undoubted exigencies of Imperial finance. No system can be sound which with all its admitted advantages of diminishing Imperial interference in petty details, leads to so much quinquennial bickering and heartburning and involves so much uncertainty and haphazard in Provincial Administration. My Lord, I wish to do nothing to diminish the power or prestige of the Imperial Government. My instincts and experience are all in favour of a strong central administration. But I do not think that the present system is favourable to strong administration. It places the Imperial Government in what seems to me a false position—a position of apparent antagonism to its own local agents. In framing it and working it, successive Finance Ministers and Secretaries of State have simply dictated their own views without giving Local Governments an opportunity of being heard, except as to details after principles had been laid down authoritatively, I had almost said despotically. I should wish to see Your Excellency's Government initiating a change in this respect. The Local Governments want to have their say as regards principles also. It would, I feel certain, strengthen, and not weaken, the Imperial position. Again, if the policy of the present day is to be one of decentralisation in legislation and finance, let us for any sake devise a workable scheme. As matters stand, the Provincial Government is bound to justify to its local Council and the local public financial measures which it is only allowed to criticise within hard-and-fast limits laid down by the Financial Department of the Government of India. Speaking for myself, I am ready to give loyal effect to all the orders and policy of the Supreme Government. If I found I could not conscientiously do this, the remedy is easy, and in my own hands. But it would be better for both of us—and I speak for all Local Governments—were our financial relations regulated as much as possible by automatic self-acting principles—save when some serious calamity like widespread famine or national exigency like a great war comes to sweep away all ordinary rules

and rally, as they would do, all the Local Governments to the side of the Supreme Government in simple and self-sacrificing unity. That is, my Lord, the present position, and I refrain from any criticism of the Hon'ble Member's Budget. I cannot, indeed, admit that the contract arrangements of the next five years ought to be dominated by the fact of famine in their first year. Here, however, I find myself tempted outside the lines which I laid down for my own guidance in this debate and I will say no more. I will only therefore urge again that the time has come for examining here in India—and not by Commissions of non-experts sitting at Home—the whole question of the financial relations of the Provincial to the Supreme Government, and I am sure that if in making this examination Your Excellency would only take the Local Governments into co-operation and confidence, a happy issue would result both for them and Your Excellency's Government.

"I have now, before I close, to say a very few words with regard to the speech made by the Hon'ble Mr. James. The Hon'ble Member has arrogated to himself the rôle of enlivening the sombre and dreary course of the discussions in this Council by a series of light and playful pleasantries. I was at first, therefore, somewhat doubtful as to whether I was to take seriously the attack he made upon the Province I have the honour to respect, but as he went on it appeared to me that he really did mean it, and then I could only account for the attack by recognising the fact that we had among us a smiling Rip Van Winkle come from the sands of Sind who was absolutely ignorant of the whole course of Administration in the recent history of Bengal, and who had not taken the trouble to get up the case which he was so ready enough to start. He made an attack indirectly upon the Permanent Settlement. I need scarcely say that no responsible Government would ever dream of making any attack upon the Permanent Settlement of Bengal. The idea that the Permanent Settlement can be touched is an old exploded fallacy which I believe no Government in India—until we have come to be ruled by Socialists from Whitechapel—would ever dream of putting forward. But it is said that because Bengal has benefited so much by the Permanent Settlement, it is right, proper, and fair to the other Provinces of India that it should be severely taxed, and the hon'ble gentleman told us that we ought to levy local rates and local taxes. As His Highness the Maharaja of Durbhanga has already pointed out, the slightest acquaintance with the Bengal Statute Book would have revealed to him the fact that Bengal does now levy an enormous amount in local taxes, no less than 87 lakhs of rupees being realised by provincial and local rates in Bengal. The Hon'ble Member made various suggestions as to local taxation."

The Hon'ble Mr. JAMES :—"A Police rate—Provincial taxation, not local taxation."

His Honour THE LIEUTENANT-GOVERNOR :—"He certainly suggested that we ought to impose local rates. If Provincial is used in a limited sense I may say that half of the sum I have mentioned is provincial taxation, and is devoted as at present to works in Bengal. The Hon'ble Member described an imaginary conversation of his with a Collector who pointed to a road and said he had got half a lakh of rupees from Government for that road. Well, if we got half a lakh for that road, he got it from provincial cesses, for the Government of Bengal has no funds of its own to spend for such purposes, except such funds as it receives from these cesses. Then as regards the question as to whether the Bengal Government pays its fair share of taxation as it stands. I think the faintest study of the Yellow Book would convince the Hon'ble Member, if he chose to refer to it, that this province pays far more than any other province in India, and if it is able to do so, I maintain that arises largely from the settled condition of its land tenures. What has to be recognised is that since the Permanent Settlement the lands and landed interests have become largely sub divided. Infinite varieties of tenures have been created, and sold and resold for value. The landed interest in Bengal is not represented merely by a few rich landholders as Mr. James seemed to assume. We have some rich landholders, and I am happy to say that the rich landholders

do more than their duty by their estates, but we have an enormous landed interest in Bengal contributing to Provincial and local taxation of various kinds. I will not detain the Council longer. I will only say the Province of Bengal is quite open to examination in regard to its finances and in regard to the position which it occupies with reference to its contributions to the funds of the Imperial Government."

The Hon'ble SIR JAMES WESTLAND said :—My Lord,—I shall have to address myself perhaps at some length to the observations regarding the system of Provincial Contracts which have been made by the Hon'ble Mr. Sayani and by His Honour the Lieutenant Governor of Bengal, but before doing so I desire to point out to the Council how entirely justified I was in the opening remarks which I made in pointing out that the Finance Minister was on these occasions subjected to continual demands for money and that he got no assistance whatever in finding a way to obtaining that money. I find the Hon'ble Mr. Stevens and the Hon'ble Mr. Sayani, both of them, pressing me with the view of getting additional assignments to their respective Provinces. His Honor the Lieutenant Governor has also made exactly the same demand. The Hon'ble Mr. Stevens has pointed out the desirability of our engaging in sanitary and other improvements, and the Hon'ble Mr. Bhuskute has also pointed out that it is desirable that at the cost of the revenues of India money should be furnished for the re-establishment of the peasants who have been left in dire distress in consequence of the famine. For all these purposes it will be seen that money is sought for from the Finance Minister, but with the exception of certain proposals from the Hon'ble Mr. James not a single indication has been made as to where the Finance Minister is to find the money. There is always a theory that by setting some mechanical operation in motion the rupees will be produced, and that is the notion against which I warned the Council before the debate began, but which apparently has guided the Hon'ble Members in some part of the recommendations which are made to me. It is quite true that one suggestion has been made with regard to the revenue, namely, that we should extend the system of the Permanent Settlement in Bengal to the other Provinces of India. This suggestion was made by the Hon'ble Mr. Sayani in almost the same breath in which he pointed out the desirability of securing all sorts of beneficial progress to the Provinces and to all Provincial Departments. Surely it is impossible for any Finance Minister to carry on the government of a country with perpetual demands for progress in all expenditure, if he has to settle his principal source of revenue in a permanent fashion so that no further income can be got from it.

I shall come back to the question of Provincial Contracts and the relations between the Provincial Governments and the Supreme Government, but I wish first of all to make some remarks upon the observations which the Hon'ble Mr. Charlu has offered with reference to the Famine Fund. I should have thought that the current year in which we are spending an unlimited quantity of money upon the very objects for which this Famine Fund was set aside, gave sufficient proof of the wisdom of the policy on which that Famine Fund was based. I should have thought that this was the last year which any adverse critic of the Famine Insurance policy would select for criticism, because it is the year in which as it were we have finished the prescribed cycle of events, the year in which all the preparations which had been made according to the policy of Famine Insurance were coming to maturity, and in which we were now to prove whether the Famine Fund really had met its objects or not. I am not going to bandy quotations with the Hon'ble Member regarding the original intention of the pledges which have been given by the Government on the subject. I am very glad to see one thing, however, and that is that he admits in his speech that the words of Sir John Strachey at least do not support the extreme view which he takes in this matter. Sir John Strachey was even more the author of Famine Insurance than Lord Lytton was, and if he finds that Sir John Strachey's ideas regarding the administration of the Famine Fund do not altogether agree with his own, I should think the first suspicion that ought to cross his mind is that it is he and not Sir John Strachey that is wrong. But I suppose he will admit, that Lord Lytton himself is an authority on the subject and that Lord

Lytton himself can state exactly what it was that he meant, and I would take this opportunity of quoting a short explanation which Lord Lytton gave and which bears upon this very subject. He said in discussing one of the Financial Statements :—'As regards the alleged diversion of our Famine surplus from the purpose for which it was raised, I think that my Financial Colleague has sufficiently shown that there has been no such diversion of it. The Government of India when defining that purpose distinctly repudiated any intention of regarding or treating the proceeds of famine taxation as a separate fund, or a branch of the revenue in any wise differing as regards the financial conditions of it, from the funds required for the administration of justice, the maintenance of military establishments, the provision of public education, or any other recognised permanent claims upon the revenues of the state.'

So that Lord Lytton's opinion also regarding the proceedings which had been taken at that time is not in conformity with the Hon'ble Mr. Charlu's views as to the way in which our Famine Insurance Fund ought to be managed. I should think also that the Famine Commission might be reasonably quoted as an authority on this subject. They delivered their Report on the 7th July 1880 so that it can hardly be said that their views on any subject were based on any intention of justifying the misconduct of the numerous Governments which have succeeded Lord Lytton's. Their statement is "To this end arrangements were made to secure a surplus of one and a half millions of income over ordinary expenditure in addition to the annual surplus of half a million otherwise regarded as proper. It was determined that this surplus should not take the form of a fund specially allocated to meet the cost of famine relief, because such an arrangement would be financially inconvenient and objectionable. The intention was simply that asource of revenue should be provided which would enable the Government to carry out the principle on which it had for some years insisted—that the relief of famine distress must be regarded as a charge constantly liable to recur which must be met like all other obligatory items of State expenditure." When the Hon'ble Member, therefore, says that the Famine Insurance Policy cannot be carried out without setting aside separately from the general revenue accounts in some separate form or other a distinct body of money, he is evidently basing his opinion not on the authority of statements made by the founders of the fund and by the Famine Commission at the time of its institution but upon some pre-conceived notions of his own which he has read into the statements then made.

His Honour the Lieutenant Governor has been referring to a certain tax which was imposed in Bengal for the provision of roads, communications and other local expenditure. Now it is very curious that this particular cess is one of the items and in fact the principal item in what was called the famine taxation. It will be found quoted in the Financial Statement of 1879-80 where Sir John Strachey enumerating the taxes which had been imposed on account of famine began the list by putting down the Bengal Public Works cess, at that time 33 odd lacs. This cess was by law applied to the construction of roads and to various other local requirements, and if that cess was imposed as "famine taxation" and was declared to be applicable to roads, etc., and has been so applied ever since, I ask the Hon'ble Mr. Charlu how according to his plan it can possibly be the case that when a particular tax was declared to be part of the famine insurance taxation, the sum so collected became *ipso facto* the fund which was instituted. It must be obvious if in the policy of the Famine Insurance it is laid down that a tax shall be levied upon lands in Bengal and that it shall be applied to communications, roads and other local objects, and that the levy and expenditure of this tax is nevertheless part of a Famine Insurance Fund or Grant (I do not care by what name it is called),—surely it is perfectly obvious that in that policy there was no intention to bottle up a Famine Grant in any particular shape or to put it into any particular receptacle into which when the famine came upon us we should be able to dip our hands and find the money ready for us. The Hon'ble Member goes on to tell us that it is perfectly obvious and imperative that a Fund such as was created by Lord Lytton's Government must be re-established, and then he goes on to tell us 'it is useless in this connexion to point out as I once did that if all

that was suggested at the time had been done since the last great famine, there ought to have been seven crores either in the shape of paying and fertilising irrigation works, or as a credit to the Fund, entitled to be now called out over and above what has been spent under that head.' I ask is that not exactly the position in which we are at present. Have we not got 7 crores? Hon'ble Members will see the exact figures given in my statement. The exact figure comes to a little over seven crores, but we have got that money exactly in the position the Hon'ble Mr. Charlu says it ought to be, namely, either in the shape of fertilising irrigation works or as a credit to the Fund. It seems to me therefore that according to the views which are taken by the Hon'ble Member, although we may not have followed—and in my belief ought not to have followed—the method which he lays down, still we have attained precisely the result which his method would have reached, and the attainment of that result is the best proof that the Famine Insurance policy of the Government is that policy which ought to command his assent.

I am not going back over the old ground. Hon'ble Members for the most part know, as well as I do, that Sir John Strachey and the founders of the Famine Insurance Fund looked forward to the time when we should not be able to meet our current expenditure out of our current revenues, because our expenditure would be dreadfully enhanced by the necessary provision for famine relief, and our revenue would be very much curtailed by the same cause. We have reached that stage now, and under ordinary circumstances if a Finance Minister were to present a Budget which declared that in the current year there was a deficit of two millions and that in the next year he expected a deficit of 2½ millions he would be bound at the same time to state in what manner he intended to provide for that deficit. In any sound financial system it would not be possible to pass over that deficit without pointing out in what manner it was proposed to meet it. But the whole object of the Famine Insurance Fund is to provide beforehand for this very deficit, and as pointed out in my statement we regard and accept this deficit now as a set-off against previous surpluses brought about by reason of the Famine Insurance Policy, and we therefore meet the deficits of these two years by simply putting them down in our accounts, and we nevertheless claim every credit before the world for a sound financial position.

Now, my Lord, to go on with this vexed question of the Provincial settlements. The Hon'ble Mr. Sayani, if I correctly followed him, stated that the arrangements of the Government of India were made upon the theory that the revenues were not the revenues of the separate Provinces and were not appropriable to the expenditure of several Provinces but were the revenues of a common fund, the local Governments being merely the agents of the Government of India for their realisation. I think he mentioned the theory in some words like these, only for the purpose of condemning it. Well, I wish to assert that theory in the most positive manner I can. The revenues of India are the revenues of the Government of India—its constitutional possession. The Government of India is a body created by Act of Parliament, and if reference is made to that Act of Parliament it will be seen that the revenues of India are the revenues of the Government of India and of that Government alone. Every action that the local Government takes in respect of them must be justified by a specific order of the Government of India; the Local Governments derive their powers entirely from the Government of India and apart from that Government they exercise no financial powers whatever. Now I may go on to expand a little and show what the real meaning of this claim is. I may begin by taking an illustration. I will imagine that the residents of Calcutta come to His Honour the Lieutenant-Governor of Bengal with a remonstrance regarding the application of the revenues which are levied in Calcutta itself. The stamp revenue in Calcutta, the excise revenue in Calcutta, the assessed taxes levied in Calcutta, all amount to a very large sum. The inhabitants of Calcutta, I will imagine, make a representation to the Lieutenant-Governor that it is unjust that these revenues levied in Calcutta, and paid by the residents in Calcutta, are distributed over the expenditure in other places. His Honour the Lieutenant-Governor would justly point out that this claim was based on a false foundation. He would point out that the wealth of Calcutta was entirely derived from its being the commercial centre of a large tract of country; he would point out that the admini-

stration of this tract of country was in the hands of the same body (whether you talk of the English Government or of the Government of India or of the Government of Bengal) which administered Calcutta. He would point out that if the districts behind Calcutta were in the hands of another power, if they were not organised, if they were left either to anarchy or possession of a foreign Power, Calcutta would never be what it is,—it would not be a centre of the wealth and commerce of the great Province of Bengal. He would point out further that in taxing the people of Calcutta he was only taxing the general wealth of the Province of Bengal. Its commerce all tends to this centre. Many wealthy landlords who derive their revenues from the lands in Bengal come to Calcutta and spend it here. Calcutta is a city which is inevitably linked with the Districts of Bengal and cannot be separated from them and would not exist without them He would further say it was out of the question that different principles should apply to the taxation and administration of Calcutta and of the districts of Bengal, and he would say that for financial purposes they must be taken as one single fiscal body and that the tax levied in one place must be considered appropriable to the expenditure all over the provincial administration.

But now I go further and ask why this principle should stop at the confines of Bengal. The division between Bengal and the North-Western Provinces is merely a geographical line. There is no division as regards the distribution of wealth or trade. There is no division as regards the fact that all this country, whether the North-Western Provinces or Bengal, supplies the commerce of Calcutta. Calcutta derives its commerce and its wealth from the whole of the North-Western Provinces and even from the Punjab as well as from Bengal. The same argument therefore which justifies His Honour the Lieutenant-Governor in using the taxation which is levied in Calcutta as part of the general funds usable for the general purposes of his administration, carries us farther and shows that the appropriation of this taxation cannot be confined within those boundaries, but the amount must be, in part at least, equally appropriable even further North. Bengal is a wealthy country which has many large cities, but its wealth is derived from the fact that it lies in such a position that the wealth and trade of other Provinces drain through it. The revenues of Bengal therefore cannot be justly claimed by the people of Bengal as entirely appropriable to their own purposes, but must be considered at least with reference to the claims upon them arising out of the administration of the Provinces further away. I am taking Bengal only as an illustration, but exactly the same arguments apply to the revenues of Madras and Bombay. They are all territories which derive their wealth from the fact that they lie between a hinterland and the sea, and that through them the wealth of that hinterland passes to the sea-board.

I take another illustration to shew that the revenues of these provinces cannot be claimed as appropriable only to expenditure within their geographical limits. Supposing Bengal existed, as at one time it did exist, as a separate Province; that the North-Western Provinces were in the hands of a foreign Power which owed no allegiance to the British Crown. What would be its necessities? It would have for one thing to maintain a very large army. In the case of Bombay, if you go a century back, you find that it was surrounded by great and warlike Chiefs of Rajputana and Central India, and by a powerful Mahomedan Chief, the Nizam; the Mahratta powers were continually on its frontiers; and Bombay had to maintain its integrity by possessing a large military force. The same may be said of Madras. Mysore at one time was a foreign territory and Madras had to protect itself by a military force against Mysore and also against the Government of the Nizam. The British Power has advanced since these days. It now covers the whole of the interior country and the consequence is that Bombay, Madras and Bengal have no longer to maintain within their borders the military forces which under a different system they would have to maintain. The number of soldiers in Bengal is very small, but the reason is that the army, which under other circumstances we would have to maintain in Bengal, has passed forward into the Districts of the North-Western Provinces and is now scattered over those Districts and also over the Punjab. The warlike populations, which under other circumstances would swoop down upon Bengal and against which Bengal

would have to protect itself, are now themselves peaceful subjects of the British Throne, and are held from a military point of view by the soldiers which are located within their territories. Similarly, in the case of Bombay we have now moved its troops forward. They are stationed in Mhow, they are stationed up the valley of the Nerbudda, they are stationed within the Nizam's territory at Hyderabad. But those military forces would have to be located in the military districts of Bombay, if circumstances had not changed so as to enable us to carry them forward into other lands. Now can it be legitimately claimed in any way that the revenues, on the one side of Bengal or on the other side of Bombay, are not legitimately appropriable to the maintenance of these forces. Every Province in India gains enormously by the fact that the other Provinces in India are held under the same dominion as itself. It might be possible to imagine a state of things where Bengal was possessed by the English, the North-Western Provinces by Russia and Bombay by some other Power. Under these circumstances, what would happen? Would not each of these Provinces be burdened by an enormous military expenditure from which at present it is entirely free. So that every Province benefits by the fact of the other Provinces being grouped and combined with it under the single tenure of the British Power. If that is the case you see there again the argument which prevents any one of those Provinces, from claiming any exclusive right to the benefit of the revenues raised within its geographical area, and justifies the Government of India in looking upon the whole of those revenues as contributed to one common fund which is to be administered not for the benefit of the particular Province but for the common purposes of the Empire.

I need not go on to talk of the other mutual relation between the Provinces. Railways now run joining one Province to another and linking them into one common system. You have the charges of the central administration in this country and the charges which are administered by the Secretary of State. You have the payment of interest on debt. In all of these each Province has its share. On all these grounds you find that it is absolutely impossible—even if you were to attempt to sit down and work out the *problem*—to assign any particular revenues as properly appropriable to the expenditure in any one Province.

Still less is it possible to consider them as assigned to the comparatively small portion of the expenditure which is called Provincial, and here there is one great mistake made by many members. The importance of Provincial expenditure naturally bulks very largely in the eyes of civilians. They see round them what is being spent upon civil administration and they see in every direction the many requirements that have to be met in civil administration, and in all those matters in respect of which financial powers are given to the Local Governments. It is not unnatural for them under these circumstances to regard the administration of the Provinces as the main purpose of the revenues of the Government of India. But really this is not the case. If you look at the accounts you will find that there is no justification for looking at the Provincial Governments as having to provide for such a large proportion of the expenditure. I pointed out this last year, but I would ask the attention of Hon'ble Members to the Yellow Book which I laid upon the table a week ago. If you look at the accounts there on page 13, where the whole of the expenditure of India, in India not in England, is distributed between Imperial, Provincial, and Local, you will find that the expenditure on Imperial account amounts to 44½ crores and the expenditure on Provincial account amounts to only 20 crores—less than half the Imperial. So that even as regards the distribution of expenditure between Imperial and Provincial, the Provincial only bears a very small share. This also shows you how impossible it is to base any theory of financial administration upon a system of the appropriation of the revenues of each Province to that Province and to no other Province.

Every Hon'ble Member will admit, I fancy, the entire truth of the theory which I have been urging—the theory which regards all revenues as revenues of a single empire—so far as concerns the circumstances which existed before the Provincial service scheme was initiated. Before 1870 every expenditure wherever it was incurred was expenditure of the Government of India. Now I would ask what is there in this Provincial scheme which leads Hon'ble Members to suppose that it ever was the intention of the Government of India to give up any portion of its revenues. That was in no degree the purpose of the scheme, taking it either in its

initial form in 1870 or in its subsequent form in 1877. It was merely lopping off a certain portion of the common revenue and placing that portion of revenue in the hands of the Provincial Government, as agents of the Government of India, under certain definite conditions and terms, and telling it, "you have the charge of all this expenditure, and we give you so much of our revenues in order to meet it." You will not find in any of the documents relating to the institution of the Provincial service scheme any foundation whatever for the theory that the Government of India at any time parted with its dominion over its own revenues or intended to apply any new system of administration to them. In the same way as before 1870 or before 1877 it was free to apply revenues derived from any part of the Empire to the expenditure in any other part, in that same way it remained free and has remained perfectly free up to the present time. And so when the Hon'ble Mr. Sayani tells me that the Government of India is always coming down on the Provincial Governments and asking them for more and more, and when His Honour the Lieutenant-Governor begins to talk of my demanding money from him in this last Provincial Settlement—a contribution from his revenues—I deny the position altogether. I admit that the Government of India five years ago assigned certain revenues to the Government of Bombay, to the Government of Bengal and to other Governments but that assignment was made for five years only. It was distinctly limited to that term. At the end of the five years the Government of India re-enters absolutely into the rights it previously possessed, and then, if the Provincial Government is to continue to exercise any financial powers, a new Provincial Settlement has to be made.

Now upon the question of periodical revisions I wish to point out that, if it were possible to regard the assigned revenue and the assigned expenditure of any Provincial Contract as both of them absolutely stationary, it is obvious that a contract made in 1877 upon the basis of the stated amounts of expenditure and of revenue, is a contract which could subsist for all time. But both revenue and expenditure are progressive and, I am thankful to say that, at present, at any rate, apart from the calamities of the present season, revenue is more expansive than expenditure. Now upon an increasing revenue there are these claims: In the first place there is the claim of the tax-payer. The tax-payer has a right to demand that we shall not spend the whole of our taxes if we can carry on the administration with a smaller amount. He has a right to say that we should be as economical as possible and that we should not consider ourselves justified in perpetually levying from him the same rate (and an increasing amount) of taxation if by any means we can secure a reduction of it. That, therefore, is the first claim upon an increasing revenue—the claim of the tax-payer. The second claim—and I deliberately put it in the second position—is the claim of an increasing expenditure. In a country like India, progressive in all Provinces, more in some and less in others, there are continually new requirements which have to be met. I admit that the increase of revenues ought in some measure to be diverted to meet these requirements; but it is obvious that if we admit an increase of expenditure equal to the increase of revenue, we shall never have anything whatever wherewith to satisfy the first and primary claim which I regard as that of the tax-payer. What we actually do when we take a Provincial Contract, is that we divide the revenue for a time between the Imperial Government on the one side, and the Provincial Government on the other. As a whole, the revenue, Imperial and Provincial, is about equal to the expenditure, Imperial and Provincial. Altogether the total revenue does not exceed the expenditure more than 2 or 3 per cent. of the amount. While we hand over to the Provincial Government a share of that revenue equal to its expenditure, we keep for ourselves on Imperial account a share of the revenue which is equal to our share of the expenditure. Now taking both of these together, as I pointed out, we would be in a very unsound financial position if we used the whole of the increased revenue in meeting increases of expenditure. The obligation lies upon the Provincial as well as upon the Imperial Government to limit its expenditure in such fashion that it shall have some revenue to give up—some revenue which can be utilised, if possible, for the remission of taxation. It is this necessity—an absolute necessity of a sound financial system—which gives rise to these periodical revisions of the Provincial Contracts. It is not consistent with sound finance

that we should find ourselves at the end of five years in such a position that the Provincial Government has got to retain the whole of the revenues that were assigned to it five years before, because it is obvious that if that were the case there would be nothing remaining, so far as the Provincial share of the revenues is concerned, to satisfy what I have called the claim of the tax-payer. Now in what possible way are you to make a contract of a permanent character which will meet this claim of the tax-payer. There are two ways in which you can do so. In the first place you can follow the plan which we at present adopt, that is to say, we make over the revenues definitely for five years; we make a comparison of revenue and expenditure when we come to the end of the five years, and if we find it possible, we call upon the Provincial Government to give up part of its revenues, that is to say, part of the increase of the revenue which has taken place during the five years. There is another way in which it can be done, and that is that instead of giving the Local Government the whole of the increase of its share of revenue, we can say it is only to get half or some other proportion, and the remaining half is to be resumed to the general account in order that, if possible, it may be utilised for remission of taxation.

His Honour the Lieutenant-Governor has quoted from Sir David Barbour an opinion which Sir David Barbour gave before the Commission now sitting in London, that this intention of periodical revision was not present to the minds of the original authors of the Provincial system. I am afraid that Sir David Barbour at that moment had forgotten his facts. I shall read a sentence which is taken from the Financial Statement of 1877-78, the very Financial Statement which developed the system of assignments of revenue. In fact Sir John Strachey in this statement is talking of the new provisions for the assignment of specific revenues in place of an assignment fixed in amount. What he says is:—

"The most important of the revenues transferred are excise, stamps, and the hitherto reserved revenues under Law and Justice: the net revenue assigned under these heads is £640 000; and the transfer has been made subject to certain conditions. These sources of revenue have gone on pretty steadily increasing throughout India, and it is not proposed to surrender to the Local Governments any part of that normal growth of income which might have been expected to continue if no change of system had been made. On the other hand, while we desire that the Local Governments shall share largely in any increase of revenue to which their own improved administration may lead, it is evidently reasonable and necessary that the Imperial revenues should share in this increase also."

This, as I say, is the declaration made at the time of the assignment of revenues. It is obvious, therefore, that the provision for the revision of the contract in the sense of withdrawing from the Provincial Governments part of the revenues they enjoyed, was an essential part of the original revenue-assignments system.

I ought to have mentioned when I was talking of the two measures which may be adopted to resumption of part of the increase of Provincial revenue, that it is more advantageous for the Local Government that it should get a full share of this increase of revenue for five years, and then have the excess taken from it, than that the excess should be taken from it every year as would necessarily be the case if it were allowed only portion of its share of increase and not the whole. So that of the two possible systems, that system which has been adopted is the most favourable one to the Provincial Governments. But there is another reason why the system of revision is necessary, and that is that the settlement of a permanent contract involves a dip into futurity which our financial experience at least shows us we are entirely unwarranted in making. I regret to say that there is nothing more uncertain in many respects than Indian finance. Last year we were swimming with our heads far above water, looking forward to a time when part of the taxes which have of late years been imposed might be considered as capable of remission. Before we had gone very far we saw that the calamity of a famine was upon us, and at the end of this financial year we proclaim deficits of large extent. Is that not a lesson that one ought not to prophesy too securely about Indian finance, or make arrangements which

involve an assumption of permanency in the relations between revenue and expenditure?

"There is one thing to be borne in mind in respect to these revisions, in respect to any contract of the kind, and it is this, that the Government of India is responsible for everything that is done in the matter of expenditure and revenue all over India. That is a responsibility of which it can never wash its hands. It can never say to a Provincial Government, 'I have handed over to you certain revenues, and I am very sorry you have gone beyond them but you must get out of the difficulty as you best can.' We cannot remain in that position and stand aside. We are as much responsible for a deficit in the Provincial accounts as we are for preventing a permanent deficit in our own account. It is, therefore, obvious that if we make a permanent contract with a Provincial Government, that contract must be an entirely one-sided one. It is a contract that must be based on these terms: that if everything is successful, and if the Local Government finds its revenues sufficient for its increase of expenditure, then the contract would remain good. But if the Local Government through any calamity loses its revenues, or finds an excess of expenditure over revenue which is perfectly unavoidable then the Government of India would have to come forward to help it. The contract can be permanent only in the cases in which its permanency favours the Local Government. It is rather assumed in all these discussions that a revision of contracts must necessarily be a revision in favour of the Imperial Government. Now I would draw attention to the fact that in the current revision, at any rate, the revisions have not been all in favour of the Imperial Government. We have found, as a matter of fact, that through certain circumstances which I need not here explain, certain Provinces, namely, the Punjab, the North-Western Provinces and the Central Provinces, are all in such a position that they can not be expected to get on without increase to their previous assignments of revenue. The revision of revenue in these cases has to be made to the detriment of the Imperial revenue. It may be said that we might have left those Governments to flounder in their deficit. But we cannot divest ourselves of responsibility, both financial and other, for their administration, and moreover we are their bankers; they cannot provide funds out of their present assignment to meet what we consider their necessary expenditure, and it is perfectly impossible for us to leave them in that condition. We have satisfied ourselves that this deficit of Provincial resources cannot be met otherwise than by adding to the Provincial revenue, and we have therefore in those three cases come forward to add to the assignments given them in 1892, and to establish them again on a sound footing, running from 1897. It is very natural that His Honour the Lieutenant-Governor and the other Governments which find themselves in prosperous circumstances, should decry this system of revision, and say that it is extremely desirable that revisions should not take place and that they should be left exactly in the position in which they are at present. But if a vote were now taken among the Local Governments, I can give the names of three who would give an opinion directly contrary to the opinion expressed by His Honour the Lieutenant-Governor. It is very curious, but I was reading a short time ago the record of certain deliberations which took place in 1892 among the members of the Government of India on this very question of prolonging the terms of the settlement. Sir David Barbour at that time was Finance Minister. He pronounced it to be impossible, as it most certainly is, but one of the members who pronounced very strongly in favour of prolongation and declared that the term of the contracts should be made longer was Sir Charles Crosthwaite who afterwards became the Lieutenant-Governor of the North-Western Provinces. If he were now asked for his opinion he would say, I am afraid, that Sir David Barbour was perfectly correct and would admit that the system of revision was necessarily a part of the Provincial contract.

"There is another theory to which utterance has been given to-day in the speech of the Hon'ble Mr. Sayani—a speech I admit which was very pregnant in suggestion, and which it will be useful for us to read at leisure—he made a suggestion that it was wrong that two-thirds of the revenue should remain Imperial and that one-third only should remain Provincial. I watched to see whether he would give any reason for this opinion; there was none

he simply said there were certain objects of expenditure which were very desirable under Provincial Governments, and if they had more than one-third of the revenue they would meet that expenditure. I have not the smallest doubt of it. I do not wish to hint that Local Governments make bad use of their money, on the contrary, I am quite sure they would make excellent use of more money if they had it. But taking the figures of 1895-96 the total amount of expenditure for which revenue has to be provided comes to 44 crores of rupees of Imperial expenditure, and 20 crores of Provincial expenditure. Well, we have for that purpose, as I have pointed out, a nearly equal amount of revenue, namely, 64 crores to distribute. At present we give 20 crores to meet Provincial wants and we keep 44 crores to ourselves to meet Imperial expenditure. Now, if we are going to start on some abstract principle that the Provincial Governments ought to have some theoretical proportion of this revenue and that that theoretical proportion is something more than 20 crores, that we ought on a sort of a general consideration of comparative necessity of Provincial heads of expenditure and Imperial heads of expenditure to give to the former more than 20 crores, then I ask how are we to provide for our own 44 crores? We have only 64 crores altogether. If we give 21 and. thus enhance the Provincial share of revenue by one crore or 5 per cent., we reduce our own available revenues to 43 crores. How, with that 43 crores of revenue, we are to meet 44 crores of expenditure, I confess I do not know. Of course it would result in our imposing some new tax in order to find the missing crore. And that, as I said in my first speech, is what I desire to bring home to hon'ble members; that is, there is no use of our talking of providing for increases of expenditure of any kind without considering where we are to find the money for it; that if expenditure is increased it means that we have either to put a direct burden upon the tax-payer or, at least, postpone a remission of taxes which would be otherwise possible.

"The Lieutenant-Governor has alluded to another matter which I cannot help thinking a very serious one, namely the consequences of the Provincial Governments having, like the Government of India, expanded their Councils. These Councils take, and are justified in taking, and it is their business to take, a very deep interest in the finances of their Provinces. They naturally see the requirements of the Provinces, and they naturally bring those requirements sharply and continually before the local administrations. The financial questions do not now lie between the Government of India and the head of the local Province. They are now questions between the Government of India and a local Governor, subjected to all the urgencies of his local Council. There is one difficulty in this position at present, a difficulty which will have to be met when we examine the question which His Honour has pressed upon us, a question to which I may say I have given no small amount of consideration. The difficulty I allude to arises from the fact that, under the present constitution of Provincial Finance, the Local Governments do not have to find funds by exercising their powers of taxation. A local Governor is not in a position to say to his Council regarding a great part of the expenditure pressed upon him that 'if you want this expenditure, you must be content to bear the necessary new taxation'. At present the expenditure is pressed upon him always in the shape of requesting him to get a new assignment from the Government of India. The burden, therefore, of supplying the money under present circumstances falls upon the Government of India. It is here that the difficulty arises, because each Province has to weigh its demands for expenditure, not against the burdens which it itself would have to bear, but against the possibility of throwing burdens upon the whole of India. Now in touching upon the subject, I wish it to be understood that I do not speak for my colleagues. I have stated that I have given some consideration to the question of an alteration, in some respects, of the Provincial system, because I feel with His Honour the Lieutenant-Governor that the present system is one which cannot last. The Government of India cannot be placed in the position of having to bear all the expenses and all the odium of having to impose new taxes; but at the same time if the expenditure, which is pressed upon us by the various Local Governments, is to be met, it is a question of new taxation and of nothing else. The idea which has struck me as a possible issue out of this—an idea regarding which I have conversed with various high officers and also with His Honour the Lieutenant-Governor—is that we

should separate the Provincial Revenue and Expenditure into two classes, one being the general account and the other the local account in every province. There is at present local taxation levied for local purposes, but there is no definition as between the appropriation of Provincial revenue, and the appropriation of Local revenue to these purposes. Local Boards bear only a portion of the expenditure for medical purposes, for educational purposes, for roads and various other things, and this is the class of expenditure in which Local Councils are naturally most urgent. It includes a class of expenditure which, as my Hon'ble friend Mr. Stevens mentioned, is extremely urgent in Bengal namely, that of sanitary improvement. But as matters are at present arranged, the local taxation is nowhere equal to meet the whole of this expenditure, and the consequence is that the Provincial Government has to meet a great deal of it itself. The result is that when pressure is put upon the Local Government to find funds for this class of expenditure, it is in the form of demanding further funds out of the general revenues for meeting the expenditure and not of proposing any increase of Local boards. Now it strikes me that it would be well to separate off the whole of this class of expenditure, whether it is met out of local taxation, or whether it is, as at present, largely met out of the general revenues, into a separate account, and in respect to that separate account, to make a permanent assignment from general revenues to the Local Government. There would be no revision wanted in a contract of that kind. If, for example, we found that we could separate off the whole of that expenditure as it stands in Bengal, we would say that for this expenditure a certain definite sum fixed once for all would be given out of general revenues in addition to Local taxation to cover the whole amount, then we might make that portion of the account an absolutely separate one. We would treat it as a separate branch of finance under the Local Government and under the Local Councils. The result would be that the Local Councils when they pressed, as they are continually pressing, (and I do not in the least degree wish to indicate that their action in pressing is unreasonable on their part,) but when they press for expenditure of that kind they would also know that they would have to find the means for it by some sort of local taxation. That is the theory of financial control and responsibility ; the whole theory is that those who press for expenditure should know that they will have to bear the burden of it. If, for example, we were to hand over the cesses and taxes as revenues for local purposes we would be placing in the hands of local Councils a power of getting more revenue if they thought it worth while. There is a system of finance of this kind which I took the opportunity of studying in Belgium some years since. There is there not only a central Financial body but a Provincial body whose functions are defined exactly in this way, that is to say, certain classes of expenditure are made over and are to be provided for by those Provincial bodies and the Government makes them a definite and final assignment for the purpose. The assignment in Belgium is part of the assessed taxes and the local taxes besides. The result is that these Provincial bodies, if they want to extend the class of expenditure in their charge, have to do it by finding local taxes or by adding to the assessed taxes. The assessed tax in Belgium is not equal in every Province. Of the total amount part is an assessment common to all Belgium which goes to the central Government, part is an assessment varying with each province, and going to the Provincial Councils. The Hon'ble Mr. James will also be glad to hear that one of the sources of Revenue of the Provincial Councils of Belgium is a dog tax.

"These are the general lines in which it seems to me a solution of many difficulties will be found. We will have to continue the present system so far as it relates to the general functions of the Government, that is to say, the administration of the country, the administration of law, and the various other big branches. With regard to this part of the account we have to do exactly as we do at present, continue the five years' contract system, but it is not for the most part in that class of expenditure that new and heavy demands are made on the Local Governments.

"And here I take the opportunity to say something about a particular demand in Bengal pressed upon me by more than one speaker to-day, and that is with regard to the General Hospital in Calcutta. In this matter I can speak for the Government of India and for His Excellency the Viceroy as well as myself. We

perfectly recognise the extreme urgency of this demand. It is very sad that when we compare the City of Bombay and the City of Calcutta we find one of them with magnificent hospitals founded by merchant Princes, and the other so devoid of proper provision of the kind. We do not possess these merchant Princes in Calcutta, and the consequence is that we have a General Hospital in which I agree with my Hon'ble friend Mr. Chalmers that the only thing to be done with it is to raze it to the ground. Now I will read a paragraph from the Government of India's letter of the 17th March last, to the Government of Bengal on this subject.

'The Government of India feel that this decision (that is to say, that we could not afford all the money the Lieutenant Governor asked for) will, in one respect, cause great disappointment to His Honour the Lieutenant-Governor, namely, in respect of his plans in connection with the European General Hospital in Calcutta. They do not differ from His Honour's estimate of the urgency of this work, * * *.

'The strain of the present famine has unfortunately further postponed the expenditure; but the Government of India, while excluding from immediate consideration any additions to the assignment on account of this special demand, hope that it may not be found impossible for them to give some assistance towards it when the financial horizon becomes clearer.'

"That is hardly a pledge, though I admit that it means that if we were well off we should try to find our way to helping the Lieutenant Governor of Bengal to build a hospital, which would be worthy of Calcutta and would meet the tremendous demand that there is in Calcutta for a decent European hospital.

"The Hon'ble Mr. Stevens has also accused me of want of generosity towards Bengal in this last Provincial settlement. I reply to the general accusation of illiberality by pointing out that at least I have been more liberal in this revision than in any previous revision the Government of India has been, inasmuch as in three provinces out of the eight I have enhanced assignments. But with that one passing objection I will address myself to his figures on the subject. And in passing, I demur altogether to His Honour's statement that the matter is in dispute between the Government of Bengal and the Financial Department. It is quite true that the Government of India has issued orders on the matter through the Financial Department, but His Honour the Lieutenant Governor is sufficiently well-acquainted with the course of business in the Government of India to know that in an important matter like this, although those orders were issued through the Financial Department, they are really the orders of the Government of India as a whole. Now I wish to draw attention to one paragraph in the Financial statement, in which I showed the exact figures of the way in which the various Provinces had been dealt with. If reference is made to paragraph 50 it will be seen that in the present revision we have allowed for expenditure in Bengal which is 10·9 per cent. in addition to the expenditure which was provided for in 1892. I think that is a very fair allowance on the face of it. If any Government increases its expenditure at the rate of 10·9 per cent. in five years, I do not think it has much to complain of if we say we do not see our way to allow of any further increase. His Honour the Lieutenant Governor has made a claim that his province contributes more to the Central Government than any other province. The question of what each province contributes is a very difficult one, and to tell the truth I do not think it can be solved. It is rather singular that precisely the same claim has been made on this occasion on the part of the Government of Madras. I know the Government of Madras believes that it is a sort of milch-cow for the supply of the other Local Governments of India. I do not wish to pronounce any opinion as to whether any Government contributes more than or less than its fair share. It is absolutely and entirely a question of opinion because although you can take much of the revenue and say it belongs to a particular province, you cannot say with respect to very large sections of the expenditure how much, in any distribution between the Provinces, ought to fall upon each. The Hon'ble Mr. James has been somewhat severely attacked in respect of his observations on this point, and I desire to come to his rescue in explaining some matters relating to the Government of Bengal. Although I do not altogether agree with what he said, still I may say that in respect to the question of the amount which the Government of Bengal contributes to the common fund, there is something to be said for

the view that in one respect at least Bengal does not pay the same amount of revenue and is not assessed on the same scale as the other provinces; that is of course in respect to its land revenue. Now I do not want to say anything about the Permanent Settlement; I accept it as a fact and there is an end of it. But there is one thing to be remembered and it is this. Supposing the various Provinces of India had each remained from the beginning on a separate financial basis; that their funds had not been joined altogether, as the Scotch lawyers say, in hotch-pot; that they had always been conducted on entirely separate financial systems, such as exist at the present day in the Australian Continent which has five separate Colonies, each of which is financially separate from the other. Supposing Bengal and the other Provinces had been independent up to the present day, I think it is quite evident that Bengal would have had to put up with a smaller scale of expenditure than other Provinces for the simple reason that it would not have the means of providing what the other Provinces can pay for; its revenue being in one respect assessed on a smaller scale than the other Provinces. I do not for a moment say that we ought not to place it in respect of expenditure on a level with other provinces, because my theory is, as I have already explained, that the revenues of India are the revenues of one single body and the expenditure must also be recognised as the expenditure of one Empire. But I think that it is quite fair to remind Bengal that in being placed on the same level with other provinces in respect of its demands for expenditure, it is receiving at the very least an adequate measure of justice from us.

"My Lord, I am very sorry at this late hour to take up more of the attention of the Council, but I do wish to make one or two remarks about the question of the poverty of India There is one false coin which I want to nail to the counter, and that is that statement about the R27 which has appeared over and over again in the arguments of every individual who lectures upon the poverty of India. I do not know how often I have seen it, but I cannot say I have heard it in Council until to-day and I will now show exactly what the statement means. I am afraid that the Hon'ble Members who have hitherto been arguing on the basis of this R27 statement for the poverty of India have failed to take into consideration what its real meaning is.

"The statement is made in paragraph 173 of the Financial Statement of 1882-83. I brought that Statement with me as I brought a great number of other documents. Long experience has shown me the general line of argument that will be taken in these discussions, and I bring accordingly a number of documents with me on the chance of their being required, and this is one of them. The statement accurately quoted is that 'it has been calculated that the average income per head of the population in India is not more than R27 per year.'

"Now this R27 is always talked of as the income of a family. The Hon'ble Member to-day compared it with the English agricultural wage. The English agricultural wage is a wage upon which a family lives. This R27 is nothing of the kind. It is the average income per head of the population. Well now, if you look at the census returns for India you will find that the proportion of males between 15 and 50 years of age is as nearly as possible one in four of the population. This statement of R27, therefore, is exactly the same as saying that the average annual income enjoyed by every male person in India between the ages of 15 and 50 is four times R27, or R108, that is R9 per month. Well, no person who knows India would base upon a statement that to every male adult there was an average income of R108, or of R9 a month, the argument that India was utterly poverty-stricken. I quite admit that there is unfortunately a very large number of male individuals who do not possess the R108, but that is by reason of some other gentlemen, who are more fortunate, running off with so much more than their share of the average. Far be it from me to deny that, reckoned by western standards, the population of India is a poor population, but such descriptions of its poverty as have to day been given are not justified by the calculation that every adult male in India enjoys on the average an income of R9 per month.

"As the Hon'ble Sir Griffith Evans pointed out, it is very common to look back upon the good old times, but if there were golden times in

India before we ourselves came into the world, I have never seen any facts brought forward in support of the statement, and the facts quoted by the Hon'ble Mr. Charlu seem to me to have a very peculiar application to it. He says it is a matter of common notoriety that last century European adventurers came over here and went home with their pockets full of loot. Well, the allegation with which he was contending was that the natives of India were subject to robbery and oppression of every kind; that they never got anything wherewith to enjoy themselves; and to say that European adventurers then joined in the loot is surely not to say that the people were better off in India at that time. But as bearing upon the particular question I will recall one statement which Hon'ble Members will find for themselves in the history of famine given by the Famine Commissioners. The only famine of ancient times of which we have any particular information is one in which the Famine Commissioners say it was computed that one-third part of the population died. Well, if one-third part of the population died,—we won't say that no part of the population dies now—no doubt a famine like the present cannot be survived without a large increase of mortality, but it is absolutely certain that nothing like one-third part of the population will die this time—the mere fact that one-third part of the population died proves that at that time the population was extremely poor and where not enjoying a golden age. A theory has been started—not in this Council—that famines are entirely due to the wickedness and neglect of the Government of India. My own impression is that famines occurred before the British Government in India came into existence, and that the British Government cannot be charged with introducing the state of things in which famine occurs and in which famine reduces the people to great misery. It is certain that we cannot look back as I am afraid some gentlemen do —I am not speaking of members of this Council—we cannot look back to, and sigh for the return of, the halcyon days in which the failure of the monsoon was the death-warrant of one-third part of the population affected.

"I pass on to a few questions which Mr. Playfair propounded to me and to which I must either give an answer or refuse to give an answer. I find that, barring questions which I have already dealt with, the only question he has asked me is that relating to the loan. I am afraid I must, on the present occasion, refuse to give any information as to what the intentions of the Government are. We mean to make the fullest use of that reserve which we express every year in the Budget when announcing our intentions. I will only say, with reference to one point, namely, that we have no information as yet which would warrant us in saying that we shall have any contribution from Native States towards the loan. So far as we know the loan, if it is issued, will be offered for public subscription.

"The Council will be glad to know I have no more matters on which I have taken note which will require any observations from me. I thank Hon'ble Members for the attention they have given me during the time I have taken, and I regret that I was not able to collect my remarks within a shorter time. It has been necessary for me to occupy the Council for some time, as I cannot avoid replying to the remarks that have been made on the Financial Statement; and such remarks on an occasion like the present form the main portion of the day's business."

His Excellency THE PRESIDENT said:—"The comments of Hon'ble Members, though they have covered a wide field, have naturally to a large extent assumed the form of a criticism of the action of the Government in one or other of the Departments for which my Hon'ble Colleagues are responsible, and they have offered such explanations as were available. I suppose of no question is that more true than of the Provincial Contracts which have bulked largely in to-day's discussion. So far, therefore, as the action of the Government of India in this matter on this occasion may be deemed to require defence, I associate myself entirely with the Finance Member, and wish to add nothing.

"I should, however, like to say a word or two on the attitude towards each other of the Government of India and Local Governments on matters such as

this. There is, I think, in some quarters an unfortunate tendency to represent their interests as, if not hostile, at any rate as distinct and separate, perhaps conflicting. I consider this a mischievous mistake. The Government of India and the Local Governments have each their functions to perform; but, as the Lieutenant-Governor has pointed out, they are all parts of the Government of the Queen-Empress in India, and it is their duty to look for agreement and not for difference. For my part I entirely sympathise with the Lieutenant-Governor and the Local Governments in their desire to have means at their disposal to improve their administration and to minister in various ways to the well-being of the people. We in the Government of India are not altogether without aspirations of the same kind, but I admit that the Local Government is brought necessarily nearer to the every-day needs of the people. The question is not as to the object, but as to the means of attaining it. Now a subordinate Government in any country can attain its objects either by using resources under its own control, or by drawing upon resources which are outside its own control. So long as it restricts itself to the first, it has a just claim to a large measure of independence. But, unfortunately, that state of things is seldom possible unless the purposes for which the subordinate Government is created are confined within narrow limits. In all other cases the subordinate Government is compelled to appeal to the Central Government for assistance, because it is the Central Government alone that can levy and administer the funds that are derived from the general taxation of the people. And this must include all the more important heads of revenue.

"The appeal on behalf of the subordinate Government is no new thing: I have seen it again and again in various forms, and not only in this country Sometimes it is for a larger share of the revenue, sometimes for greater permanence in the amount of the assignments. In every case, if the Central Government does its duty, it is told it has given less than what the Local or subordinate Government wants. I think myself that it is desirable to make as much as possible of the revenue of a Local Government consist of moneys which are entirely under its own control, and it may be well worth while to consider, before the termination of the new contracts, whether the Government of India could not devolve upon Local Governments the responsibility of levying some part of the revenue which now consists of allotments from Imperial Funds. The Hon'ble Sir James Westland, speaking on his own behalf, has indicated that he is not averse to the consideration of the subject, and the Lieutenant-Governor has made a suggestion as to bringing it before a conference, of which I will only say that it will receive from me as a friend of decentralization, all the consideration which is due to any suggestion coming from him. But whatever the Imperial assignment, be it a larger or a smaller proportion, I maintain that the Government of India will fail in its duty if it does not retain a constant and strict control over it. Remember, every assignment of this kind is a direct hindrance to the remission of taxation. So long as the same body imposes the taxation and is responsible for the expenditure, it can be called to account if taxes become excessive; and it will always bear in mind the necessity of diminishing, if possible, the imposts on the people. The tying up of a large part of its income by its permanent devolution to a spending authority, which is not also a taxing authority, directly diminishes these incentives to economy, and the inevitable result is that growth of income is used for increase of expenditure and not for remission of taxation. Without a surplus, remission of taxation is rarely, if ever, practicable; but, as I share with my Hon'ble Colleague the hope that the financial prosperity of India is suffering only a temporary eclipse, I think he was bound to use every effort to secure that the full opportunity remains when the sun of prosperity shines forth once more.

"The consideration to which I have just referred, *i.e.*, that we need not deem ourselves enveloped in a perpetual cloud of misfortune, leads me to another point on which I desire to say a word. I have observed it said that

'the Viceroy's zeal for railway construction, which in itself is commendable enough, is now leading him to insist on an expenditure which the country cannot afford;' and I have noticed that most Hon'ble Members have alluded to the subject and have done so in terms to which I can take no exception, and have made an earnest, I might say a personal appeal to me to re-consider this matter. Now I never like to take to myself credit that does not belong to me; and if zeal in railway construction is commendable, I can only, as I have said before, share the commendation with successive Secretaries of State. They and I came to the conclusion that the time had come when the rate of progress in railway construction might with advantage be increased, and I was able last year to explain to the Council the general outlines of the programme which we hoped to carry out. I believe that no one then thought it unreasonable. Certainly it did not exhaust the possibilities; for we found, when we looked into the matter a few months later, that we had received some 130 other schemes for the extension of railway communication. But it is said the times are different, and there is a pressing demand for a large sum of money. Well, I will be perfectly frank in the matter. This seems to me simply a question of ways and means. We have our financial advisers in India, and our financial advisers in England. If between them they cannot find the funds required for a programme of railway construction, beyond all question it must be curtailed. I should be the last man to object. So far they do not think this necessity has arisen, and I am glad of it, as I suppose most Hon'ble Members are glad. I am glad, however, for special reasons of my own. I have confessed to some share in increasing our rate of railway construction, but I think I have been far more anxious to systematise our methods. I am convinced that the system, or rather want of system, which used to prevail, was the cause of an immense amount of unnecessary labour, annoyance, and waste. Mr. Trevor has explained to you certain steps we have taken to ensure a comprehensive review of the situation. I look to great results from that review, when the procedure has been completely developed. But there is one thing essential to its success and that is that the decisions which result from it should be absolute—that the programme, when settled, should be adhered to. I believe that never before has a more strenuous effort been made to adhere to a declared programme than during the last year. So far from being carried off our heads by the glamour of new lines, we have resolutely resisted many a temptation to add to them. One of the chief difficulties in famine relief operations is to find works on which to employ the people, and not unnaturally new railways are frequently suggested. We have strictly adhered to our principle not to embark in any railway not included in our programme. And we have been able to do this without in any way curtailing the opportunities of local authorities; for, as one of the results of our conference, we were able without any delay to indicate to all Local Governments what lines in their districts were sufficiently advanced in the way of survey or otherwise to enable us to define the alignment, and we told them that in these cases we were prepared to make such arrangements that the earthworks should be available for relief works.

"I hope I have said enough to show that my only object is to treat railway construction as a simple matter of business. I believe strongly in its being beneficial to this country. I desire to see its progress steady rather than rapid, and I know that sudden changes and contractions are fatal both in method and economy. But I have never wished, and would never consent, to set it above all other considerations.

"It is impossible not to read famine in every page of this Budget. It has swallowed up the hopes the Hon'ble Finance Member held out to us last year, and we are still unable to see clearly how or when we are to escape from its influence. I could have wished that the Hon'ble Mr. Ananda Charlu, who has in former debates criticised the action of the Government in the matter of famine insurance, had seen his way to acknowledge that the experience of this winter has shown that the Government has not, after all, been so far

wrong. Can any one venture to calculate what the position would have been if the Government, during the last fifteen years, had not imposed taxes for famine insurance, and spent the money on the improvement of the means of communication and other protective works? Further, if the estimates which the Local Government have made are correct, the sum total of the deficits which my Hon'ble friend has to make good does not amount to more than 4½ crores of rupees. But the famine insurance money, so far as not spent on protective works, has been used to permit the Government to avoid the creation of debt. That means to say that at this present moment the Government would otherwise have incurred 5 crores more of debt, and it could now raise 5 crores, if necessary, for the purposes of famine expenditure without increasing its liabilities beyond what they would have been had the idea of famine insurance never been propounded. The Government can raise this money now, and on better terms than ever before; and it seems to me that the fact that they have dealt wisely and prudently with the yearly balances devoted to this purpose is abandantly proved. I think there will be no dispute that we are at the present moment providing without stint whatever is required for coping with the great calamity. I would fain hope that the recognition of these facts would tend to promote a sense of the integrity of the Government, and also general good feeling. We have alongside of it that remarkable manifestation of generosity which has poured into India from all parts of the world during the last few weeks—a constant flow of subscriptions, large and small, exceeding yesterday a crore of rupees. It is impossible to estimate the blessings which will accrue to many a sufferer, and I think I may without impropriety on behalf of this Council acknowledge the deep gratitude we feel to the Lord Mayor of London, and all those who have worked with him to bring about this splendid result, and to testify to the sincerity of their sympathy with their fellow-subjects in distress.

"One word only I would add. My Hon'ble friend Mr. Sayani in the course of his remarks referred to one point, namely, the condition of the people. No one feels more keenly than I that Government does not discharge the whole of its duty even if it provides adequate funds for meeting calamities like that of this year and administers them well. These calamities are, I fear, inevitable in the circumstances of India. But Government is bound never to close sight of the condition of the people, or to fail to take any opportunity it can of ameliorating it. Sir J. Woodburn mentioned the other day that the subject, and specially the indebtedness of the people, had been under our consideration. It is one of the disappointments of this year that our work in this respect has inevitably been postponed. Our programme of work had been laid out, and it might by now have been well advanced, but the events which have had the result of practically doubling the already heavy work of the two departments under the charge of the Hon'ble Member have been too strong even for his indefatigable energy. But this I can say, that we have no intention of dropping the subject. Personally I may be deprived of the opportunity I had desired of associating myself with reforming legislation. I cannot but be conscious, as I am speaking with a few minutes of the close of the fourth session during which I have had the honour of presiding at this Council, that the deliberate forms of Indian legislation do not encourage the expectation that I can see any large measures such as those I have referred to pass into law during my time here. But we can at least pave the way, and I have every confidence that in sympathy for the people, and in earnest wish for improving the conditions under which they live, the present Government of India will be able to show a record of which they need not be ashamed."

The motion was put and agreed to.

LOCAL AUTHORITIES' (EMERGENCY) LOANS BILL.

The Hon'ble SIR JAMES WESTLAND moved that the Report of the Select Committee on the Bill to enable local authorities to borrow money for emporary emergencies be taken into consideration.

The Hon'ble PANDIT BISHAMBAR NATH said :—The Bill to enable local authorities to borrow money for temporary emergencies. I am afraid it is rather late. I have only to offer a few remarks. The addition of a sub-clause to section 2, as has now been proposed by the Select Committee, does not afford substantial relief. If the permission to be given to local authorities to borrow money for temporary emergencies means or implies imposition of a fresh tax or taxes, sooner or later, by empowering or authorizing such authorities in that behalf, I crave leave to demur to the measure.

"The present situation is a critical one, as it has not inaptly been described by a contributor to a well-known daily local paper. His words are to the following effect :—'Famine on right; starvation on left; plague in front; and death on back.' In connection with the other minor troubles to which the exigencies of the time have subjected the people rather sorely, I believe it would not be out of place altogether if I were permitted to say here, simply for the information of this Council, that the military vigorous operations, conducted in the city of Poona and Bombay, for cleansing and searching purposes, innocent in themselves, indeed, are supposed to cause annoyance and irritation; while a rule framed regarding the burial of the dead bodies of bubonic patients, with chloride of lime, is reported to have been condemned with indignation by almost all the influential representatives of the Muhammadan community at Lucknow. If the rule were enforced, such treatment of the dead would become intolerable. Moreover, such insignificant incidents, however well-intentioned they may be, are, I am sorry to find, apt to be misconstrued by the people of this country when they are panic-stricken.

"Leaving this little digression aside, I beg to resume that the imposition of any fresh tax, emergent as it may be, would, to say the least, be regarded as out-heroding Herod. As the people have enough of imperial and local imposts to pay, it is not expedient to devise further means for adding to their unbearable burdens, at least until they are our of danger.

The Hon'ble Sir James Westland has cited chapter and verse from certain enactments relating to the Municipalities and District Boards in Bombay, Punjab, Central Provinces, Burma, Bengal and the North-Western Provinces and Oudh, with the object of showing that the present measure imposes no obligation upon the local bodies, but that it simply enables them to borrow money, if they desire, on the security of their funds, for meeting their obligation. I am not prepared to dispute the soundness of the argument of the Hon'ble Member. I have also full sympathy for the present distress of the weavers of Sholapore and the lace-workers in Delhi. What I mean to object to is that, if in the event of their additional borrowings, the local bodies find the funds at their disposal insufficient for repayment of the loans they might be obliged to raise, a fresh tax shall have to be imposed, the proceeds of which would in all probability be set apart for satisfaction of the debt, without allowing to spend such proceeds on general purposes. Where a tax is once imposed, no subsequent appeal proves successful in getting rid of it, even after expiry of the probable period for which it is levied.

"As the North-Western Provinces and Oudh Municipalities Act (Act No. XV of 1883) does not provide for the establishment and maintenance of relief works in time of famine, those municipalities must, I think, come within the purview of the sub-clause that has now been added to section 2 by the Select Committee.

"It is true that local bodies will not be extravagant in expenditure upon emergencies, and that their borrowing powers would be exercisable subject to the previous sanction of the Government of India or that of the Local Government, but if they borrow money for famine purposes and then have no means available for its repayment, how are they to meet the liability they might incur except by imposing taxation? They cannot stop their ordinary or starve their necessary works?

The Hon'ble SIR JAMES WESTLAND said :—"I do not think it necessary to make any further remark on this subject unless that I think the section introduced by the Select Committee prevents, so far as the province represented

by the Hon'ble Member is concerned, the operation of the Act in the direction to which he objects. It is quite true that in Bombay the Municipal authorities have powers to do what in the North-Western Provinces they have no power to do. We are not conferring these powers upon them, and we are not saddling them with any expenditure they are not bound to make. Any result of that sort which may arise, will arise not by reason of the Act, which I shall presently ask the Council to pass, but by reason of the Act which at present stands on the Statute Book in regard to Municipalities in Bombay."

The motion was put and agreed to.

The Hon'ble SIR JAMES WESTLAND moved that the Bill, as amended, be passed.

The motion was put and agreed to.

INDIAN STAMP ACT, 1879, AMENDMENT BILL.

The Hon'ble SIR JAMES WESTLAND moved that the Report of the Select Committee on the Bill to amend the Indian Stamp Act, 1879, be taken into consideration. He said:—"It will be observed that I have an amendment to propose presently. The amendment is purely a formal one. It arises in this way. As the Bill was drafted it made a reference to the General Stamp Act of 1879, but the provisions of the Bill are that certain sections be incorporated in and become part of the Act of 1879. The consequence is that the Act of 1879 is to be quoted not as the Act of 1879 but as 'this Act'. Hon'ble Members will observe that the amendment is little more than a grammatical one and I shall move it in due course. There is also another remark which I desire to make with reference to the operation of the Bill. The Secretary of the British Indian Association, writing on behalf of the Association, says that he entirely approves of the objects of the Bill, but he points out one curious bye effect. It is this: In the second schedule to the Act it is provided that certain leases, namely, agricultural leases, shall be altogether exempt from taxation. The Act itself, in the part of it which we amend provides that transfers of leases shall be liable to the same duty as leases. That provision we now cancel by making transfers of leases liable to a specific duty, but that specific duty unfortunately covers all transfers of leases. The consequence is that it covers transfers of leases which are free under the Act as it at present stands, the transfers, namely, of those agricultural leases. This is an effect which was not in the least degree intended. It is a simple matter and one in respect to which it is not necessary to move a formal amendment. At the same time the Government will take the opportunity of using the powers of exemption which it possesses under the Act of 1879 and will to-morrow issue a notification declaring the exemption of this particular class of transfer of lease from any duty to which it may be liable under the Act. By this means the object which is sought for by the British Indian Association will be gained."

The motion was put and agreed to.

The Hon'ble SIR JAMES WESTLAND also moved that in the proviso to section 7B, proposed to be added to the Indian Stamp Act, 1879, by section 1 of the Bill, as amended by the Select Committee, for the words and figures "under the Indian Stamp Act, 1879, prior to its amendment by this Act," the words and figures "prior to the twenty-sixth day of March, 1897," be substituted; and for the words "that Act" the words "this Act" be substituted.

The motion was put and agreed to.

He also moved that the Bill, as amended, be passed.

RELIGIOUS ENDOWMENTS ACT, AMENDMENT BILL.

The Hon'ble RAI BAHADUR P. ANANDA CHARLU moved for leave to introduce a Bill to amend Act XX of 1863 (*to enable the Government to divest itself of the management of Religious Endowments*). He said :—"I ask for the forbearance of the Hon'ble Members when I make a few remarks, with which I mean to supplement what I had to set forth—necessarily very briefly—in the Statement of Objects and Reasons. I wish you, in the first place, to note how I have been at pains to proceed along the line of least resistance. The first paragraph in my Statement of Objects and Reasons makes this abundantly clear, as I venture to think. The control I have provided is at the minimum standard of interference consistently with its proving effective. Agreeably to my first ideas, I would place even the dismissal of trustees for proved misconduct in the hands of the *Central* Committees. In my view this appeared, and still appears, to be an adequate enough guarantee in the interests of the trustees, and my reasons are as follow :—

"The control by the Committees that have been appointed for the purpose under Act XX of 1863 has been *nominal* at best, and the responsibility for it is universally traced to the *defective* law, which at present drives either the dissatisfied Committee-men or dissatisfied worshippers to Courts to displace trustees guilty of misconduct. The most palpable fact to be noticed is this, that while the Committee-men or the worshippers have to find their own funds to bring the culprit to book in these circumstances, the trustees—in safe and unrestrained possession of the endowment funds—draw upon these latter to the full bent of their most extravagant inclinations. In such an unequal fight it is too often the case that the complainants get worsted. But it is worthy of note that, even in cases where they are *successful*, the trustees removed take prior care to show the possession of very little tangible property to recoup the victors as to the costs incurred ; and the consequence is that these costs had often to come out of the very endowment-funds which the litigation was started to *protect*. *Therefore, in either case, the endowment is a distinct, heavy and unjust loser.* Any system that will obviate this most undesirable result must *for that single reason alone*, be a decided improvement upon the present state of things. In view to gain this paramount object, I eliminated all necessity to go to law. This I did by making the District Committee primarily and the Central Committee ultimately to be the final arbitrator on the question.

"Another stumbling-block in the way is section 18 of the present Act, which provides for a preliminary enquiry before a suit is filed. It is, so to speak, twice-cursed, *i.e.*, (1) it harms the one who seeks to condemn, and (2) harms no less the person whose condemnation is *bonâ fide* sought. By the way, one cannot but note that all the most useful provisions of the law in relation to discovery and the like are not available to the parties. Firstly, it has always been impossible, in the nature of things, for any plaintiff to begin with all his evidence cut and dry. Nor would it be possible for him to anticipate all possible defences. In such circumstances the materials with which one would ordinarily go before the Court as plaintiff would be necessarily meagre, and an immense risk is thus run. This cannot but act as a frightful deterrent even in the face of very strong *primâ facie* grounds for suspicion. So much for the operation of the section as against the would-be plaintiff. Its effect, as against the trustee, is no less serious. To begin with, he must find that, at the end of the preliminary enquiry, if the suit were allowed, he would in a sense stand condemned before ever the suit has actually been launched. *The judge, who would have to try him, had already made up his mind against him so far, that he could not bring to the trial a mind without a bias.* He could not, as matters now stand, help becoming, so to speak, a grand jury, a policeman and a judge *rolled into one.* This state of things is utterly inconsistent with justice, either to the would-be plaintiff or to the trustee, and its only effect has been vexatious harassment of the trustee or a needless embar-

rassment to the public-spirited men who, in an unlucky hour of righteous wrath, go, so to speak, to the hazard of the die.

"One plausible objection to this part of my scheme is that persons who have 'vested interests', as the trustees are too often called, would thereby be irremediably at the mercy of five or six men. My obvious answer to this is that, even in matters of life and death in the Provincial towns and in other matters involving serious loss of liberty, reputation or property in the districts, five or six men as jurymen do at present give a final verdict. I ask if the forfeiture of an honorary office is, comparatively speaking, of much graver importance? I think not; and let me point out that the present Act itself contains, in the provision to refer disputes to arbitration (section 16), an exactly similar mode of giving finality, such as belongs to the verdict of a jury. I may add that there can be no 'vested interest' to do wrong. At best here is a choice between two evils, and prudence counsels the choice of the lesser one. My view is that of the two evils—the evil now existing and the evil of possible injury to a trustee—the latter is by far the lesser one. *As for the endowment itself*, the balance of advantage is overwhelmingly in its favour, among other reasons, by placing law Courts beyond temptation to all the parties concerned. This is the conclusion I have come to after considering all the bearings of the case. In this conclusion I have a vast following.

"But I have since had reason to believe that such a provision might be viewed as rather a drastic or violent provision to start with, and that the existing safeguard of a suit and of the decree of a District Court would most probably be insisted upon as an indispensable provision. I have altered my scheme in deference to such a view, but, after all, if the rest of the Bill is acceptable, this change, I think, will make little appreciable difference. Perhaps it is, on the whole, expedient that the intercession of District Courts is not altogether eliminated on the single point of the dismissal of the trustees. This will reassure, rather than alarm, the trustees and their friends, and I see no practical advantage in staking my proposal on insisting on placing the power of dismissal in the hands of the Central Committees of each religion or sect.

"As regards the principle of constructing the district electorate, I have departed as little as possible from the provisions of the Act (XX of 1863) now in force. That Act provides, indeed, that the Local Government shall name the members of the first committee, but it lays down at the same time that the nomination shall be in accordance with the wishes of the respectable followers of each religion. In my Presidency, *i.e.*, in the Presidency of Madras, committees contemplated under Act XX of 1863 were mostly, if not in all cases, formed. To them, rather than to the Local Government, I have assigned the duty of working the Act, if my Bill will be so fortunate as to ripen into an Act. In taking this course I am only carrying out the principle of the existing Act, XX of 1863; for what that Act insists upon is that some system of election should be devised to fill up vacancies after the first members have been named by the Local Government. I have taken care to avoid the principle of "one man, one vote," as I found it to work no small mischief where, in my innocence, I counselled it to be tried in regard to one temple, and I have therefore restricted myself to the opinion being taken of the better classes of worshippers—classes by no means difficult to spot. The classes excluded by such a provision may be set up by designing men to protest, from a selfish motive, but these will soon see fit to acquiesce in what my Bill provides for. Having regard to the limited purpose for which the electorate must come into being, we need not aim at any broad fundamental principle or strive after a council of perfection. It would be quite enough to seek for some system which might fairly serve as an analogy and adopt it or adapt it as the case may be. The system upon which the list of jurors is drawn up offers a fairly good analogy to go upon. A little more care and trouble in reaching the proper men must result in a list good enough in all conscience. A list constructed with very much less care is good enough to supply persons fit to pronounce a *final* and indefeasible verdict on no less than a question of life and death in the Presidency-towns, and in respect of liberty, reputation and property in the districts. I venture to think that there can be no ill-adaptation of means to the end, if the district

electorate is built up as are our jury-lists with the further safeguards I have provided. What I should like to point out here is that no other workable and acceptable system has been possible for nearly a quarter of a century now, or seems to be possible in any near future, and 'not to decide' in favour of my scheme is, so to speak, to decide in favour of the anarchy of the present. If there have been disinterested and self-denying founders of grand charities in the past, the communities which produced them will surely produce men who, in the present day, would safeguard them by doing, after all, very much less, namely, by seeing to their preservation only. It is a well-known Aryan dictum, universally believed in by every true Hindu, that he who *preserves* a Dharma renders as good service as its *founder* himself. What is now needed is a *real* opportunity to do so. Once there is a *reality* of a controlling agency in lieu of the present moribund or checkmated committees, *and the trustees see it, they will themselves* initiate desirable reforms *of their own accord* or do so under mere persuasive pressure, so as to utilise the funds at their disposal in broader senses of charity than they recognise or can or will realise at present and thus give effect to the spirit of the intentions of the donors. To speak an unvarnished truth, there has been of late so little inter-action between them and the educated classes that each set has misjudged the other. Brought into closer relations, as the two sets would be under my scheme, and they understand the altered conditions, I am honestly hopeful that, after a brief period of transition, during which temporary mutual jealousies would give place for a final and better mutual understanding, all friction, worth the name, would disappear and a harmonious action would follow.

"I hope and trust that the general intelligence of my countrymen, in whose shrewdness I have great faith, would realise the soundness of my position.

"I have made an important departure from the *status quo*, namely, that the members of the committees would hold office *for a term of years* and *not for life* as now From this I expect a vast amount of good. Whatever the conditions in 1863 or soon after that date, they have materially changed since. Men, ready to render honorary service to the public, have come to the front in larger numbers in recent years, and the system of imposing public duty for a term of years rather than for a life-time has not only come into considerable favour, but has been found, on the whole, to work excellently well. This by itself, without more, is reason enough for the departure. Apart from that consideration, there is, I think, solid reason for holding that the system which I propound is by far the best, as it offers opportunities to correct initial errors, without having to wait till death brings relief—a species of relief which does not come conveniently or for the wishing. Short of gross misconduct, which emails the prescribed pains and penalties, we can well conceive of forms of dereliction of duty which would tell prejudicially on the well-being of the trust, but without drawing on the culprit those pains and penalties. Such cases are bound to be not a few. To afford, at short intervals, opportunities for reaffirmance in case of fitness or for supersession in case of incompetency is a decided advantage which cannot be overrated, not to speak of the invariable good that must come of letting fresh blood in, even with the risk of replacing one set of good men by another set of good men. A widespread ambition, in the adherents of a religion, to emulate one another and to displace one another for no other tangible reason than to serve the public is, on the whole, sufficiently beneficial to be favoured, fostered and given the freest scope to. To block its way is, to my mind, an attempt to thwart the course of a natural law. These constitute my justification for standing up for a term of years in preference to a tenure for life.

"Another point in which my scheme differs from the present law is that I abolish the distinction which the present law makes between the endowments which had been under the direct control of the Government at one time and those that had not been so. I see no sound reason for maintaining that distinction. One class is as much trust-property as the other. Malversation of the one class is as culpable as of the other. If only some of the trusts came originally under the Government supervision and not the rest, it was, I think, purely an accident. There could be nothing inherent in the trusts which had remained outside

Government control, necessitating that they should so remain outside that control or any control for that matter. Even the actual initial founder of an endowment could not, after he had once dedicated the endowment to the public, touch it or claim to divert it from the purpose declared at the time of dedication. A mere successor of his is *à fortiori* absolutely debarred from frittering or whittling it away. I have not the least doubt that, had such cases been brought to the notice of the Government as they occurred, the Government, as then disposed, would have taken the trusts to which they related as fully into their hands as they had done as regards the others. I therefore maintain that the distinction under reference is utterly untenable and unnecessary.

"In submitting my Bill to His Excellency for sanction, I inserted in it a section, exempting the Central Committees from payment of all Court-fees, and I did so as a hope was held out to that effect by His Excellency in 1894, when dealing with a Bill sent up from Madras. But the terms of the sanction accorded to me did not cover that section. I have therefore omitted it. But I take it that the objection to having such a section at the present initial stage may not preclude hope that it may yet receive consideration at later stages of the Bill.

"I have made no secret of my Bill. It has been published far and wide. It has elicited a great many personal opinions in its favour. Most of the organs conducted by my countrymen in English have decidedly pronounced in its favour. Others, I feel confident, will follow suit. With the intelligence of the country on my side—with the strength of the *Amrita Bazar Patrika*, the *Indian Mirror*, the *Hindu Patriot* and the *Bengalee* of Calcutta and of the *Hindu* and the *Standard* of Madras, of the organs conducted in English, and the *Hitabadi*, fast developing into a powerful and leading vernacular paper, explicitly behind my back already, and above all with the Government standing neutral and aloof, I cherish a strong hope that the Bill will successfully pass through the ordeal."

The Hon'ble SIR JOHN WOODBURN said:—"The Government consents to the introduction of the Bill which the Hon'ble Member has from laudable motives prepared. But it must be distinctly understood that the Government is not a party to it. The Government has laid down the principles of its relations to religious endowments in the Act of 1863, and to those principles it adheres. The Bill of the Hon'ble Member is in the main an endeavour to secure through the existing non-official committees a closer control of the management of these endowments. That is an aim which can only be successfully prosecuted, should it appear that it has the general support of those interested; and the Government reserves to itself an absolute right to oppose the Bill, if that appears expedient, in its later stages."

The motion was put and agreed to.

The Hon'ble RAI BAHADUR P. ANANDA CHARLU introduced the Bill.

The Hon'ble RAI BAHADUR P. ANANDA CHARLU moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The motion was put and agreed to.

The Council adjourned *sine die*.

J. M. MACPHERSON,
Secretary to the Government of India,
Legislative Department.

CALCUTTA;
The 26th March, 1897.

SUPPLEMENT TO

The Gazette of India.

No. 10.] CALCUTTA, SATURDAY, MARCH 6, 1897.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Weather Review of India for the week ending at 8 a.m. on Saturday, February 20th, 1897.

During the week under review the pressure conditions were not only very unsteady and irregular but were such as usually precede and lead up to the hot weather. Two depressions appeared over the Deccan during the week, but they were feeble diffused disturbances and their influence on the weather was confined chiefly to the eastern and central districts of the Central Provinces. Weather was more or less disturbed with rain in the southern half of the Peninsula and North-Eastern India during the greater part of the week, due largely to conditions in these areas and partly to actions in the Bay, and hence not indicated by the land observations. The chief feature of the meteorology of the week was the occurrence of exceptionally heavy rain in Southern India, more especially in South Madras which obtained a total of 3·04 inches during the week as contrasted with 0·08 inch, the anticipated fall of the week. Weather was fine and settled throughout the week in North-Western and Western India and part of Central India.

The temperature conditions of the week were comparatively less abnormal than during the preceding two or three weeks. Temperature was in steady moderate to large excess in the Peninsula and Burma, the excess being most pronounced in Madras where it averaged 4°$\frac{1}{3}$ for the whole of the week. On the other hand, temperature was very unsteady in Northern and Central India, varying very irregularly from the normal from day to day. The mean temperature

conditions of the whole week in these areas were, however, approximately normal.

Daily Summary.—*Sunday, 14th February.*—Pressure had decreased briskly to rapidly over the greater part of Northern and Central India and was practically unchanged in the Peninsula and Burma. Pressure exceeded the normal to a moderate extent in Sind, but over the remainder of Northern India and in Burma the pressure variations from the normal were very small in amount and of no significance. Over the Peninsula and Ceylon, on the other hand, pressure was more or less in defect of the normal. The deficiency was moderate in amount in Gujarat, Khandesh and the western districts of the Central Provinces and considerable in Southern India and Ceylon. A slight depression covered the area represented by the stations of Surat, Khandwa, Malegaon and Akola, but in all other respects the general distribution of pressure was that characteristic of the cold weather. Winds were irregularly cyclonic in direction in the neighbourhood of the depression, but elsewhere the directions were fairly normal. The force was strong on the South Madras coast. Skies were more or less clouded in Burma, Upper Assam, the Peninsula and Ceylon, and heavy rain had fallen on the eastern flanks of Ceylon and light to moderate rain in the Madras coast districts. Some local showers had occurred in the Central Provinces and North-Eastern India, the largest of which was 1·05 inches at Sibsagar. Temperature was below the average in Upper India and parts of Eastern India and in excess elsewhere. The excess was considerable in Burma, the Central Provinces and Madras and was due to much higher night temperature than usual.

Monday, 15th February.—The pressure changes were generally small in amount except in the southern and central districts of the Central Provinces where pressure had given way briskly to rapidly. Pressure continued practically normal in Northern India and Burma and in defect over the Peninsula. The deficiency was now greatest in the south of the Central Provinces where it averaged an eighth of an inch in amount. The depression noticed over Gujarat and Khandesh on the previous day had moved eastwards and now lay over North Hyderabad and the neighbouring districts of the Central Provinces with its centre a little to the west of Chanda. Feeble cyclonic winds prevailed in the Central Provinces and the Deccan and local southerly winds at the head of the Bay. Over the remainder of India the air motion was practically unchanged. Moderate to heavy rain had fallen in Southern India and showers in Ceylon, the central districts of the Central Provinces and Chota Nagpur. The principal amounts were recorded at Cuddalore (2·23 inches) and Tinnevelly (1·81 inches). Temperature had decreased in the area of rainfall in Madras, but was stationary or had increased in the remaining districts. The mean temperature of the previous 24 hours was in moderate excess of the normal in the Peninsula and in considerable excess in Burma, North-East India and the Central Provinces and practically normal in other districts.

Tuesday, 16th February.—Pressure had decreased slightly to briskly over nearly the whole of the Indian area and was, with a few unimportant exceptions, below the average everywhere. The deficiency exceeded a tenth of an inch in amount over the Peninsula and was absolutely greatest at Chanda where it equalled ·15″. The depression over the Central Provinces and the Deccan was unchanged in position and was slightly more diffused than on the previous day. The general distribution was somewhat abnormal, the chief irregularity being the position of the area of minimum pressure which lay over the south-east of the Arabian Sea. Abnormal south-east winds were blowing across the east coast of the Peninsula into the interior. Winds were variable in the Punjab, northerly in North Bombay and the Gangetic Plain and easterly over the Central Provinces. Light to moderate rain had again fallen in Southern India, Orissa, Chota Nagpur, and Lower Bengal. The more noteworthy falls were 1·51 inches at Chaibassa and 1·15 inches at Balasore. Temperature had diminished rapidly in Bengal and was now practically normal in that area. It had, on the other hand, increased briskly in Madras, thus accentuating the abnormal excess in that area.

Wednesday, 17th February.—Pressure had increased briskly to rapidly in the Central Provinces and Berar, and the depression over the south of that area had been displaced southwards to the Madras Deccan. A brisk to rapid rise of the barometer had occurred also in the Punjab, Sind and the neighbouring districts of Rajputana, thus emphasizing the high pressure conditions in that area. Pressure had decreased very slightly in the North Konkan and the adjacent part of the Arabian Sea, and a slight depression had appeared in that region. Elsewhere the changes were of no importance. Pressure was in slight to moderate excess in Upper India and generally below the average in the remaining districts. The deficiency was most marked in the area of depression over the North Konkan where it averaged a tenth of an inch in amount. Winds were anti-cyclonic in direction over North-Western and Central India, cyclonic around the depression over the Madras Deccan, south-easterly on the Madras coast and variable in most other places. The wind blew freshly in Gujarat. A large reduction of humidity had occurred over Northern and Central India and Baluchistan and the air was now very dry in these areas, several stations recording humidities of 25 per cent. and below. The lowest were 17 per cent. at Bhuj and 19 per cent. at Murree. Skies were densely clouded in the Peninsula, Bengal, Assam and Upper Burma, and rain in light to moderate amounts had fallen in Lower Bengal, Orissa, Chota Nagpur and Southern India. False Point had obtained a heavy fall of 3·45 inches. Temperature had decreased briskly in the central parts of the country and was practically stationary elsewhere. The mean temperature was about 5° higher than usual in Burma and 4° in the Peninsula. It was, on the other hand, in slight to moderate defect in Sind, Rajputana, Gujarat and Central India.

Thursday, 18th February.—Pressure had given way briskly to rapidly in Baluchistan and Upper India and had increased slightly to briskly in North-Eastern India and the greater part of the Peninsula. Elsewhere pressure was practically stationary. Pressure was below the average throughout the Indian area by amounts ranging from ·02″ at Ajmere to ·1″ at Mooltan. The feeble depression over the Madras Deccan as well as that over the North Konkan and the neighbouring part of the sea had practically filled up, but at the same time a fresh depression had appeared over Upper Sind. Westerly and north-westerly winds prevailed down the Gangetic Plain, northerly to north-westerly winds over Bengal, Rajputana and North Bombay, and variable winds in other districts. Calms were numerous in the Punjab. The air was much drier than on the previous day in Bengal and skies were clearing in that area. Local showers had been received in Assam, Lower Bengal, the Deccan and Southern India, the heaviest of which was 1·37 inches at Saugor Island. Temperature was below the average in Northern and Central India and above it in the Peninsula and Burma. The deficiency was greatest in amount in Kathiawar (4°½) and the excess in Burma (5°½). Maximum temperatures exceeding 100° were recorded at Cuddapah (101°·2) and Thayetmyo (100°·1).

Friday, 19th February.—The barometric changes of the previous 24 hours were very irregular in character and small in amount except in the sub-montane districts from Bareilly to Sibsagar. Pressure continued below the average everywhere. The deficiency was greatest in amount in North Bihar and the adjacent districts of the North-Western Provinces where a slight depression was developing. The depression in Upper Sind was unchanged in position and was filling up. Winds showed a tendency to cyclonic movement over the Deccan, but in the remainder of India the air motion was practically unaltered. Skies were more or less clouded in the centre and south of the Peninsula, and some showers of little value had fallen in that area. Temperature had decreased in Burma and North-Eastern India and had increased in North-Western and Central India. The mean daily temperature was below the normal to a moderate extent in Bengal and Assam and above it in the Peninsula and the Central Provinces. The excess was as much as 5°½ in Madras and was due chiefly to unusually high night temperature. The highest temperature recorded was 102°·3 at Ahmednagar.

Saturday, 20th February.—The barometric changes of the previous 24 hours were such as emphasized the conditions prevailing on the previous day. Pressure had given way almost everywhere, briskly in the North-Western

Provinces, the Submontane Punjab and East Rajputana and slightly elsewhere. Pressure was again in defect of the normal throughout the country. The deficiency was even more pronounced than during the previous two days and was largest in amount in the submontane districts from Roorkee to Patna, where it averaged about a seventh of an inch. The general distribution was very irregular, the chief irregularities being the depression in the North Gangetic Plain and the large shallow low pressure area which extended from the Bombay Deccan eastwards across the Peninsula and the adjacent part of the Bay to the meridian of 88° E. The air circulation had not changed to any extent except that the westerly winds down the Gangetic Plain had intensified considerably. Skies were partially clouded in the Peninsula and moderate rain had fallen in South Madras. The largest amount reported was 1·09 inches at Coimbatore. Temperature had again decreased in Burma and was now normal in that area.

Temperature.—The mean temperature conditions of the week varied to a less extent from the normal than during the preceding two or three weeks. The mean daily temperature was steadily above the average in the Peninsula and Burma throughout the week by average amounts ranging from ½° to 5°½. The increased temperature in these areas was due mainly to large excess in the night temperature and was most marked in Madras. Temperature was, on the other hand, very unsteady in Northern and Central India and varied irregularly from the normal from day to day. On the whole, the mean temperature of the week was normal in Bengal, Assam, the North-Western Provinces and the Punjab, and slightly below the average in Sind, Rajputana, Central India, and Gujarat, the deficiency being due to much lower night temperature than usual. The following statement gives the variations of the mean daily temperature from the normal for the nine political divisions of the Empire on each day of the week and for the whole of the week :—

Province.	February 1897.							Mean variation of week.
	14th.	15th.	16th.	17th.	18th.	19th.	20th.	
Burma	+3·0	+3·6	+3·2	+4·8	+5·5	+3·2	+0·5	+3·4
Bengal and Assam	+0·7	+4·5	+1·3	+1·5	+0·3	—2·0	—1·4	+0·7
North-Western Provinces and Oudh	+0·4	+0·2	+0·9	—0·1	—0·6	—0·9	+1·3	+0·2
Punjab	—1·5	—0·3	0	+0·9	+0·5	+1·1	+3·2	+0·6
Bombay	+2·1	+1·9	+2·2	+3·6	+3·8	+4·2	+2·8	+2·9
Central Provinces and Berar	+3·8	+4·4	+4·4	+1·7	—0·8	+2·8	+1·9	+2·6
Central India and Gujarat	—0·1	+0·5	+0·1	—2·1	—2·6	—1·4	—1·4	—1·0
Sind and Rajputana	—3·4	—1·7	—1·3	—1·6	—2·5	—0·0	+1·7	—1·3
Madras	+3·8	+2·3	+3·9	+4·3	+5·1	+5·6	+5·0	+4·3
Mean for whole of India	+1·0	+1·7	+1·6	+1·4	+1·0	+1·3	+1·5	+1·4

Rain.—Two depressions appeared over the Central Provinces and the Deccan during the week, but they were very feeble and diffused disturbances and gave rain only to the Central Provinces chiefly during the first three days of the week Conditions were more or less disturbed during the greater part of the week in the southern half of the Peninsula and North-Eastern India, and fair to abundant rain was received in these areas during the period from the 15th to the 17th. Weather was very quiet and settled throughout the week in Baluchistan, the Punjab, Sind, Rajputana, Central India, the North-Western Provinces, Berar, Bombay and the greater part of Burma, and the rainfall of the week was hence more or less in defect of the normal in these districts.

The accompanying rainfall statement will show that effective rain was received in Arakan, the whole of Assam, East, Central and Deltaic Bengal, Orissa, Chota Nagpur, Malabar, Coorg, Mysore, the eastern and central districts of the Central Provinces, the Madras coast districts and South and South-Central Madras. The total fall of the week in this area of effective rainfall

ranged between 0·12 inch and 3·04 inches, while the anticipated fall in the same area varies from *nil* in Arakan to 0·68 inch in Cachar. There was thus a very large excess over the greater part of the area, some divisions obtaining twenty to seventy times their normal fall.

The rainfall of the week was exceptionally heavy in the districts for which data are given below :—

District.	Average actual rainfall of week.	Average normal rainfall of week.	Variation from normal.
Tanjore	3·89	0·02	+3·87
Madura	3·13	0	+3·13
Trichinopoly . . .	3·16	0·04	+3·12
Tinnevelly	2·94	0·17	+2·77
Nilgiris	2·47	0·08	+2·39
Balasore	2·71	0·23	+2·48

The seasonal rainfall is still more or less in defect of the normal in Burma (excluding Arakan), the whole of the Bengal, Assam, Bihar, the North-Western Provinces (excepting the central districts), the South and South-East Punjab, Konkan, the Bombay Deccan, Khandesh, Gujarat, Kathiawar, Sind, Rajputana, Hyderabad South and the western states of Central India. The deficiency is serious in Bengal, Assam, North Bihar, the western districts of the North-Western Provinces and the South-East Punjab.

The principal totals recorded during the week were 5·86 inches at Jayankonda (Trichinopoly), 5·74 inches at Tiruturaipundi (Tanjore), 5·51 inches at Thiruvadanai (Madura), 4·45 inches at Rambah (Ganjam), 4·98 inches at Kodanad (Nilgiris), 3·70 inches at Trichur (Malabar) and 3·55 inches at Bhadrack (Balasore).

Province.	Division.	Rainfall data for week ending February 20th, 1897.			Rainfall data from January 3rd to February 20th, 1897.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, Jan. 3rd to Feb. 20th.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
Burma	1. Tenasserim	0	0	0	0	0·07	— 100
	2. Lower Burma (Deltaic)	0	0	0	0	0·28	— 100
	3. Central do.	0	0·02	—0·02	0·06	0·17	— 65
	4. Upper do.	0·04	?	?	0·05	?	?
	5. Arakan	0·15	0	+0·15	0·55	0·12	+ 358
Bengal and Assam	6. Eastern Bengal	0·12	0·41	—0·29	0·43	1·38	— 65
	7. Assam (Surma)	0·72	0·68	+0·04	1·19	1·85	— 36
	8. Do. (Hill tracts)	0·59	0·51	+0·08	0·66	1·74	— 62
	9. Do. (Brahmaputra)	0·47	0·37	+0·10	0·85	1·78	— 52
	10. Deltaic Bengal	0·30	0·36	—0·06	0·75	1·39	— 46
	11. Central do.	0·29	0·35	—0·06	0·38	1·10	— 65
	12. North do.	0	0·23	—0·23	0·25	0·87	— 71
	13. Bengal Hills	0	0·18	—0·18	0·05	1·33	— 96
	14. Orissa	1·36	0·28	+1·08	1·72	1·07	+ 61
	15. Chota Nagpur	1·09	0·23	+0·86	2·10	1·33	+ 58
	16. Bihar (South)	0	0·17	—0·17	0·98	1·03	— 5
	17. Do. (North)	0·01	0·20	—0·19	0·36	1·01	— 64
North-Western Provinces and Oudh.	18. North-Western Provinces (East)	0·01	0·09	—0·08	0·97	0·95	+ 2
	19. Oudh (South)	0	0·10	—0·10	1·31	0·93	+ 41
	20. Do. (North)	0	0·15	—0·15	1·09	1·10	— 1
	21. North-Western Provinces (Central)	0	0·06	—0·06	1·20	0·74	+ 70
	22. North-Western Provinces (West)	0	0·13	—0·13	0·18	0·87	— 79
	23. North-Western Provinces (Submontane East)	0	0·11	—0·11	0·87	0·88	— 1
	24. North-Western Provinces (Submontane West)	0	0·36	—0·36	1·27	2·19	— 42
	25. North-Western Provinces (Hills)	0	0·80	—0·80	3·70	4·13	— 8
Punjab	26. Punjab (South-East)	0	0·14	—0·14	0·04	1·03	— 96
	27. Do. (South)	0	0·14	—0·14	0·51	0·99	— 48
	28. Do. (Central)	0	0·23	—0·23	2·20	1·89	+ 16
	29. Do. (Submontane)	0	0·34	—0·34	2·36	2·37	0
	30. Do. (Hill Districts)	0	0·74	—0·74	6·32	4·80	+ 29
	31. Do. (North)	0·02	0·42	—0·40	5·31	3·11	+ 71
	32. Do. (West)	0	0·11	—0·11	1·01	0·83	+ 22
Bombay and Malabar Coast Districts (Madras)	33. Malabar Coast	0·89	0·06	+0·83	0·09	0·45	+ 120
	34. Madras (South Central)	1·78	0·03	+1·75	1·81	0·27	+ 570
	35. Coorg	0·36	0·01	+0·35	0·36	0·34	+ 6
	36. Mysore	0·26	0	+0·26	0·34	0·08	+ 325
	37. Konkan	0	0	0	0	0·12	— 100
	38. Bombay Deccan	0	0	0	0	0·07	— 100
	39. Hyderabad (North)	...	...	...	...	...	...
	40. Khandesh	0	0·02	—0·02	0·01	0·13	— 92
Central Provinces and Berar	41. Berar	0	0·10	—0·10	0·55	0·45	+ 22
	42. Central Provinces (West)	0·07	0·02	+0·05	1·20	0·61	+ 97
	43. Central Provinces (Central)	0·20	0·06	+0·14	1·65	0·77	+ 114
	44. Central Provinces (East)	0·56	0·10	+0·46	1·82	0·75	+ 143
Bombay (North)	45. Gujarat	0	0	0	0	0·07	— 100
	46. Kathiawar	0	0·03	—0·03	0·01	0·10	— 90
	47. Sind	0	0·03	—0·03	0·20	0·56	— 64
	48. Baluchistan Hills	0	0·48	—0·48	4·20	3·33	+ 26
Rajputana and Central India.	49. Central India (East)	0	0·05	—0·05	0·55	0·53	+ 4
	50. Rajputana (East) and Central India (West)	0	0·01	—0·01	0·06	0·26	— 77
	51. Rajputana (West)	0	0·03	—0·03	0·21	0·37	— 43
Madras	52. East Coast (North)	0·74	0·16	+0·58	0·83	0·41	+ 102
	52(a) Do. (do.) (a)	0	0·07	—0·07	0	0·15	— 100
	53. Hyderabad (South)	0	0·02	—0·02	0	0·24	— 100
	54. Madras (Central)	0·07	0	+0·07	0·09	0·06	+ 50
	55. East Coast (Central)	0·74	0·03	+0·71	0·66	0·47	+ 104
	56. Do. (South)	2·16	0·03	+2·13	2·35	0·79	+ 197
	57. Madras (South)	3·04	0·08	+2·96	3·29	0·98	+ 236

HEM RAJ,
Offg. Asstt. Meteorological Reporter to the Government of India.

SIMLA, *the 25th February 1897.*

DENZIL IBBETSON,
Secretary to the Government of India

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 27th February.*—There were light scattered showers in parts, chiefly in the Circars, in the extreme south and in Malabar. The water-supply has been improved by the late rainfall in parts of the Circars, elsewhere it is generally decreasing and is scarce in parts of the Deccan even for drinking. Some ploughing is being done after the late rainfall and sowings are going on under wells, but cultivation is generally over. The harvest continues to yield a fair crop except in the Deccan and the Circars, but has been somewhat damaged in parts of the south by recent rain. Pasture has been benefited in the Circars, elsewhere it is drying up, if not dried. Fodder is sufficient except in the Deccan where the cattle in some parts are suffering, though many have been driven to the jungles for grazing. Prices are fluctuating irregularly but show small change. They are slightly easier in Ganjam and in parts of the Deccan. The numbers on relief works are:—Relief workers:—11,930 men, 24,516 women, 10,132 children, and 4,854 of whom particulars as to age and sex are not stated. Total 51,432 in the Deccan. Dependants:—men 82, women 282, children 2,205 in Bellary, Anantapur and Cuddapah; others, whether dependants or not, unknown:—127 men, 14 women, 265 children and 533 of whom particulars as to age and sex are not stated; in Kurnool and Anantapur 11 men, 25 women and 52 children not dependants; total 3,496, all relieved at kitchens in Deccan. Weavers:—4,553 men and 3,683 women relieved in the Deccan, making total workers 59,668 in that tract. Test workers:—Ganjam, men 331, women 798, children 365, no dependants, but 1,391 gratuitously relieved otherwise. Grand total 66,049 including 61,162 workers and 4,887 gratuitously relieved Prices by which wages are regulated are:—Kurnool and Bellary, 13½; Anantapur, 14; Cuddapah, 14½; and Ganjam, 12½ seers per rupee.

Bombay.—*For week ending 3rd March.*—The standing crops have been slightly damaged by drought in four talukas of Karachi; by frost in one of Karachi, in five of Shikarpur, and in four of Hyderabad; by locusts in two of Karachi; otherwise they are thriving in Sind and Gujarat; but are indifferent elsewhere. The crops recently sown have withered or are withering in Nasik, Ratnagiri, Ahmednagar, Sholapur, Belgaum, and Dharwar. The autumn harvesting has been completed except in Khandesh. The reaping of the late crops is in progress in parts of Gujarat, Deccan, Karnatak, Thana, Kathiawar, and Baroda. Fodder is sufficient except in the Deccan, Ratnagiri, Bijapur, Shikarpur, and parts of Karachi. The grain supply is generally sufficient in the affected districts. Cotton picking continues in Broach, Surat and Wadhwan. The condition of agricultural stock is deteriorating in Ahmednagar, Sholapur, and Bijapur; healthy elsewhere except in parts of Shikarpur, Upper Sind frontier, Thar and Parkar, Khandesh, Nasik, and Kanara. Prices are rising in parts of Surat, Ratnagiri, Sholapur, Bijapur, and Belgaum; falling in Upper Sind frontier, and in parts of Surat, Ratnagiri, and Sholapur; stationary in Hyderabad, Thar and Parkar, Panch Mahals, Kanara, and parts of Surat and Bijapur. The prices of staple food grains in the affected districts are:—Dharwar 13⅔; Belgaum 11½; Bijapur and Sholapur 10¾; Ahmednagar 10; Nasik 9¾; Satara 9½; Khandesh 9⅓; Kolaba 7¾ seers per rupee. The average daily number on relief works including non-working children are:—Bijapur 75,580; Sholapur 105,047; Ahmednagar 89,011; Poona 20,598; Nasik 34,547; Satara 29,638; Khandesh 33,255; Belgaum 3,935. Total 391,611, of which 274,169 are relief workers and 1,17,442 non-working children. Of relief workers, excluding those in Khandesh, details for which are not reported, 82,775 are men, 108,999 women, 59,265 children. The numbers on gratuitous

relief are:—Bijapur 8,162 including 49 persons in one poor house; Sholapur 6,385; Ahmednagar 1,829; Poona 3,644; Nasik 115; Satara 14; Belgaum 477; Dharwar 22. Total 20,648, of which 11,620 are men, 5,600 women, and 4,028 children. Total number in receipt of relief 412,259.

Bengal.—*For week ending 1st March.*—There was no rain during the week. The spring crops are maturing and are being harvested in some parts. In Bihar the spring crops continue to promise well, but in the rest of the Province (except in portions of the Rajshahi and Chota Nagpur Divisions) the prospects are poor. Spring rice is doing well, having been benefited by the late rain. The ploughing of lands for the early rice and jute is going on, but more rain is required. The prospects of opium in Bihar are very favourable. Tobacco is reported to be a good crop. Sugarcane pressing continues. Fodder supply is generally sufficient. Scarcity of drinking-water is reported from some districts. The prices of food-grains have fluctuated slightly in some districts. In the distressed districts the prices of the staple grain on which the famine wage is based, are:—Nadia (common rice) 9 seers, Khulna (common rice) 10 seers, Rajshahi (common rice) 10 seers, Patna (common rice) 11 seers, Shahabad 10½ seers, Saran (Indian corn) 10 seers 1 chatak, Champaran (Indian corn) 10 seers, Muzaffarpur (Indian corn) 10½ seers, Darbhanga (Indian corn) 10 seers, Bhagalpur (common rice) 10 seers per rupee. There was a slight fall in the price of Indian corn in Saran and Muzaffarpur. The numbers on relief on Saturday, the 27th February, were—Nadia 10,578, Moorshedabad 730, Khulna 1,861, Rajshahi 585, Pabna 53, Patna 61, Shahabad 9,965, Saran 32,096 Champaran 170,251, Muzaffarpur 27,875, Darbhanga 140,093 (incomplete), Bhagalpur 8,160, Palamau 4,202, Manbhum 3,492. Total 410,002, against, 411,530 in the previous week. This total is distributed as follows:—

	Men	Women.	Children.	TOTAL.
Relief workers . . .	113,006	98,798	50,098	261,902
Dependants . . .	1,785	167	1,104	3,056+725 in Nadia (sex not shown) 3,781.
Relieved in poor-houses .	254	147	172	573
Otherwise relieved . .	26,740	66,055	44,631	137,435
Test-workers . . .	4,054	1,699	558	6,311

Private Relief—Relief-works—Darbhanga Raj 21,900 (men 15,067, women 4,984, children 1,849), Hatwa 5,814. Gratuitous relief—Darbhanga Raj 10,518 (men 2,009, women 4,853, children 3,656). Hatwa 781.

North-Western Provinces and Oudh.—*For week ending 3rd March.*—Save for a light shower in Dehra Dun and Almora there was no rain during the week. The crops are reported to be generally in good condition and harvesting is in progress in several districts, but the crops in many districts have been somewhat damaged by high west winds. The poppy is doing well and opium is being collected in two or three districts; cane-pressing is practically completed and cane is being sown in a few districts The numbers in receipt of relief on Saturday the 27th February 1897 in 19 districts officially recognised as distressed were as follows:—Agra 39,442, Etawah 20,339, Cawnpore 119,325, Fatehpur 33,768, Banda 201,038, Hamirpur 60,482, Allahabad 180,794, Jhansi 67,386, Jalaun 1,02,121, Mirzapur 65,610, Jaunpur 71,273, Gorakhpur 44,642, Azamgarh 16,354, Lucknow 107,481, Unao 60,091, Rae Bareli 90,858, Sitapur 67,707, Hardoi 144,814 and Barabanki 21,599. Total 1,515,124. This total is distributed as follows among the various methods of relief prescribed by the Famine Code which are in operation:—Employed on relief works 996,936, relieved as dependants 255,110, relieved in poor-houses 39,107, relieved under other provisions of the Code 223,971. The numbers relieved in 18 districts which are under observation and not yet officially recognised as distressed were on the same date as follows:—Relieved on test works 92,920, relieved in poor-houses 14,212, relieved under other provisions of the Code 32,361. Total 139,493. The grand total in receipt of relief on the last day of the week was therefore 1,654,617. Supplies are generally sufficient. Fodder is somewhat scarce in places. Prices are fluctuating, the grain market being very sensitive owing to apprehended injurious

effect of high west winds on the spring outturn. The price of the staple grain on which the famine wage is based varied from 9¼ to 12 seers in the districts officially recognised as distressed.

Punjab.—*For week ending 2nd March.*—Rain averaging about ⅛ of an inch has fallen in Rawalpindi, and ¼ of an inch in Gujranwala and Peshawar. There has been a slight drizzle in parts of Hissar, Karnal, Gujrat, and Shahpur. More rain is generally wanted to improve the crops on unirrigated land which are still rather backward and have suffered in many districts from high dry winds. The sowings of the extra spring crops are going on. The ploughing for the autumn crops has commenced in some districts. Rape seed and barley are being already cut in Gurgaon. The irrigated crops are generally in good condition except those sown late on canals and those sown on brackish wells in Rohtak as well as in parts of Gurgaon. The prospects are poor in Delhi and average in Mooltan, Lahore, and Dera Ismail Khan. The crops on dry land still require more rain in most districts. High westerly winds are blowing in certain districts which will probably injure the standing crops to some extent. The stocks of food grain are insufficient with the cultivators of Amritsar and Gujranwala and have been exhausted in Hissar and Delhi where, however, the imports meet requirements. The rape and gram crops are still being damaged by caterpillars in Ferozepore. Cattle are generally in a poor condition for want of sufficient fodder. They are dying of starvation in Hissar and Rohtak; their condition is reported fair from Gurgaon and Ferozepore; good in Amritsar; and average in Sialkot. Dry fodder is still scarce in nearly all districts, but since the well distributed rain of last month grass is springing up and clover and other fodder crops are also supplying the want. The average number of persons on relief works and dependants, etc., are as follows:—relief workers:—34,965 men; 31,873 women; 15,987 children: dependants 916 men; 1,358 women; 12,491 children; relieved in poor-houses 615 men; 691 women; 428 children: otherwise relieved 2,208 men; 3,079 women; 1,305 children; test workers 229 men; 143 women; 117 children. Details have not been given for 17,333 persons otherwise relieved in Gujrat. The total number of workers, dependants, etc., in the Punjab was therefore 123,738. At the end of February prices were generally high; they are still rising in Ferozepore, Mooltan, Gujranwala, and Rawalpindi; and are falling slightly in other districts except in Hissar and Amritsar where the figures are unchanged. Wheat is selling from 8¼ to 11 seers; gram 9½ to 10¾; great millet 9¾ to 11; bulrush millet 9 to 11¼; and maize 10 to 11¾ seers per rupee. The tendency of prices to rise is kept in check by imports from Sindh in the southern districts and from transfrontier territory to some frontier districts. The prices of staple food-grains on which the famine wage is reckoned are:—Rohtak gram and maize 10 seers; Delhi bulrush millet 8½; Karnal gram 9½, and maize 10; Ferozepore great millet 11; Lahore wheat and maize 10; and Gujrat maize flour 8 and 9 seers per rupee.

Central Provinces.—*For week ending 2nd March.*—The weather is generally clear. The nights are cool and the days are getting hot. Spring harvesting is being rapidly pushed on. Prospects are generally fair. Estimated outturns reported are:—Mandla 16, Bhandara 9 and Raipur 11 annas; the cold weather Juari (*Sirghum vulgare*) in Bhandara 14 annas. The Mohwa (*Bassia latifolia*) crop is generally reported to be fair though somewhat damaged by clouds in Balaghat; too early yet for definite forecast. Fodder is becoming scarce in parts of Seoni, Hoshangabad, Sambalpur, and Wardha. There has been no marked movement in prices, but they are slightly easier in the Nerbudda Valley. The number of relief workers are decreasing in the *rabi* (spring crop) districts of Saugor, Damoh, Jubbulpore, Seoni, Narsingpur, Hoshangabad, and in Nimar; and are increasing in the *kharif* (autumn crop) districts of Mandla, Betul, Bhandara, Raipur, and Bilaspur. They are fairly stationary in Chhindwara, Nagpur, Chanda, and Balaghat. Two relief works have been closed in Nimar. The numbers on relief works are:—Saugor 23,904; Damoh 14,571; Jubbulpore 70,103; Mandla 20,639; Seoni 5,794; Narsingpur 13,981; Hoshangabad 20,209; Nimar 192; Betul 14,100; Chhindwara 5,989; Nagpur 1,278; Chanda 2,690; Bhandara 15,094; Balaghat 10,348; Raipur 37,757; Bilaspur 12,012. Total 2,68,651. The numbers receiving gratuitous relief are:—Saugor 13,426; Damoh 3,469; Jubbulpore 16,282; Mandla 4,788; Seoni 2,722;

Narsingpur 6,457 ; Hoshangabad 6,926; Nimar 314 ; Betul 2,500 ; Chhindwara, 2,812 ; Nagpur 1,228 ; Chanda 392 ; Bhandara 4,746 ; Balaghat 4,466 ; Raipur 6,173 ; Bilaspur 6,017. Total 82,718. Total number in receipt of relief 351,379. Complete details of dependants are still not available. There were also 39,000 on Railway and private works in Saugor, Damoh, Jubbulpore, Chhindwara, and Balaghat. The prices of staple food-grains on which the famine wages are based, are :—Saugor 9 ; Damoh, Seoni, Narsingpur, Nimar, Betul, Chanda, Bhandara, Raipur, and Bilaspur 10 ; Mandla 8¼ ; Hoshangabad and Nagpur 11½ ; Chhindwara 10¼ ; Balaghat 8 seers per rupee.

Burma.—*For week ending 27th February.*—In Lower Burma threshing continues. In Upper Burma the reaping of peas, wheat, gram, and miscellaneous crops continues. The prospects of the dry weather paddy crop continue fair ; other conditions are the same as last week. The wet weather paddy crop in Kyaukse has been harvested. The price of paddy has risen considerably in Thongwa and Henzada and slightly in Thayetmyo ; while it has fallen considerably in Myaungmya and slightly in Bassein ; elsewhere it is stationary. The numbers on relief works are :—Meiktila 13,642 ; and Myingyan 8,075 ; and on gratuitous relief Meiktila 2,290 ; Myingyan 1,785 ; Yamethin 336. The total number on relief was 26,128. Price of rice :—Meiktila 8 seers 12 chittacks Yamethin 9 seers 5 chittacks per rupee.

Assam.—*For week ending 2nd March.*—Slight rainfall in Cachar, Sibsagar, and Lakhimpur. Rain is wanted for the low land rice in Sylhet and for the early rice sowing in Kamrup and Nowgong. Ploughing for the early rice ; pressing of sugarcane and pruning of tea continue. Mustard is being gathered. Prices : common rice, Silchar 9½ ; Sylhet 10½ ; Gauhati 10 ; Tezpur 10½ ; and Sibsagar 11 seers per rupee. Fodder is insufficient in Cachar, Nowgong, and in the Naga, Khasi and Jaintia Hills ; and in parts of the Kamrup district. Water is scanty in Cachar, Nowgong, and the Naga Hills.

Mysore and Coorg.—*For week ending 3rd March.*—MYSORE : The prospects are good. Prices have slightly risen in Kadur and Shimoga ; and fallen in Mysore, Tumkur, and Bangalore. Paddy is harvested in Bangalore.

COORG : The coffee has blossomed in parts. Prices are normal. Water and fodder for cattle are sufficient.

Berar and Hyderabad.—*For week ending 2nd March.*—BERAR : The weather is warm. Harvesting of wheat, gram and linseed continues. The land is being prepared for the rain crop. Fodder and water are inadequate to wants. High prices prevail. 11,111 persons were employed on relief works during the week. Prices :—Akola 10 ; Basim 10 ; and Melghat 8 seers per rupee

HYDERABAD : Rainfall during week ended 27th February 19 cents. Total from 1st January 58 cents. The harvesting of the spring crop continues. Fodder and pasture and water are scarce. Relief works continue in Gulburga, Raichore and Naldrug. Aggregate number of persons employed 4,509. Prices :—Wheat 7, coarse rice 7, and jowari 12 seers per current sicca rupee.

Central India.—*For week ending 2nd March.*—No rain fell in Central India during the week. Agricultural operations are in progress in all Agencies ; they have been completed in Bundelkhand. The spring crops are in good condition in Baghelkhand, Malwa, and in some districts of Gwalior and Bundelkhand ; fair in Bhopal, Bhopawar, five districts of Gwalior, and three districts of Bundlekhand ; bad in four districts of Bundelkhand, and one of Gwalior. Agricultural stock is in good condition in Bundelkhand, Baghelkhand, Malwa, Bhopawar, and five districts of Gwalior ; fair in Bhopal ; and indifferent in remaining districts of Gwalior. Pasturage is sufficient in Bhopawar ; fair in Bhopal, and Malwa ; indifferent in Bundelkhand and nine districts of Gwalior ;

good in Baghelkhand; and one district of Gwalior; bad in three districts of Gwalior. Prices are above normal in Bundelkhand, Baghelkhand, and Malwa, rising in Bhopawar and Bhopal; and steady in Gwalior. The opium crops are fair in Bhopawar and Bhopal; and one district of Gwalior; and good in Malwa and two districts of Gwalior; bad in other districts. The number of persons employed on famine relief works were:—in Gwalior 27,571; Bundelkhand 23,473; and Baghelkhand 69,309; and on gratuitous relief 6,998, in Gwalior, 5,657 in Bundelkhand; and 4,032 in Baghelkhand. Total number relieved was 1,37,040. Prices 10 to 11½ in Gwalior; 11 seers per rupee in Baghelkhand; not reported from Bundelkhand.

Rajputana.—*For week ending 3rd March.*—No rain fell throughout Rajputana. Agricultural operations are satisfactory in five States, thriving in three and poor in one. Standing crops are thriving in Marwar and Jaisulmere, poor in Dholepore, slightly damaged by frost in Meywar and Bundi, good elsewhere. The harvest prospects are good in Jhallawar; average in Ajmere-Merwara; and below average in Haraoti. Grain is being harvested in Kotah. Cattle are lean in Bhurtpore; fair in Meywar, Dholepore, Bikanir, and Jaisulmere; good elsewhere. Pasturage or fodder is generally sufficient; but scarce in some tehsils of Jeypore and failing in Bhurtpore and Dholepore. Prices falling in Meywar, Kotah, and Ajmere-Merwara; rising in Bikanir and Jhallawar; high in Haraoti and steady elsewhere. The number of persons on relief works was:—Marwar 5,281; Kotah 1,173; Tonk 30; Dholepore 5,305; Bikanir 4,095; Jaisulmere 901; and on gratuitous relief:—Marwar 1,180; Tonk 272; Bhurtpore 593; Bikanir 558; and Jaisulmere 81. Total numbers in receipt of relief 19,469. A small test work has been opened in Tonk. The prices of the staple food-grains on which the famine wages are based are Marwar 8¾; Kotah 14½; Tonk 11½; Bhurtpore 9 seers 6 chatacks; Dholepore 11 seers 4 chatacks; Bikanir 9 seers 2 chatacks to 8 seers 14 chatacks; Jaisulmere 8 9/16 seers per rupee.

Kashmir.—*For week ending 2nd March.*—Weather fine. Prices continue below normal. Price 24 seers per rupee.

JAMMU PROVINCE.—*For week ending 3rd March.*—No rain has fallen. Prices are stationary. Fodder is scanty. Price 10½ seers per rupee.

Nepal.—*For week ending 27th February.*—No rain has fallen, and the weather is again getting warm. High winds prevail. Crops are in good condition. Price 7½ seers per rupee.

The total numbers in receipt of relief during the preceding and present weeks are as follows:—

Name of Province.	Preceding week.			Present week.			Increase or Decrease.
	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	
Madras	48,545	11,181	59,726	61,162	4,887	66,049	+ 6,323
Bombay	395,788	16,293	412,081	391,611	20,648	412,259	+ 178
Bengal	300,679	110,851	411,530	271,994	138,008	410,002	— 1,528
North-Western Provinces and Oudh	1,324,427	297,015	1,621,442	1,344,966	309,651	1,654,617	+ 33,175
Punjab	110,795	7,822	118,617	98,079	25,659	123,738	+ 5,121
Central Provinces	250,897	73,679	324,576	268,661	82,718	351,379	+ 26,803
Burma	22,490	4,873	27,363	21,717	4,411	26,128	— 1,235
Berar	10,318	...	10,318	11,111	...	11,111	+ 793
Hyderabad	2,547	...	2,547	4,509	...	4,509	+ 1,962
Central India	117,820	16,070	133,890	120,353	16,687	137,040	+ 3,150
Rajputana	17,140	2,413	19,553	16,785	2,684	19,469	— 84
Total	2,601,446	540,197	3,141,643	2,610,948	605,353	3,216,301	+ 74,658

T. W. HOLDERNESS,

Deputy Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

(FAMINE.)

Return of the number of persons in receipt of relief in districts affected by scarcity.

OTE.—The figures are compiled from the Local Gazettes, and give the District details of the Provincial totals published weekly in the Crop and er Summary in the *Gazette of India*.
on-labouring children and other dependants of relief workers are classed as on relief works when distinguished in the local returns from gratuitously relieved in poor-houses or at their homes.

Name of Province and District.	For the week ending the 6th February 1897.			For the week ending the 13th February 1897.			For the week ending the 20th February 1897.			For the week ending the 27th February 1897		
	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total
Madras.												
Cuddapah	2,325	6,638	8,963	2.239	7,106	9.345	2,124	7,311	9,435	7,647	419	8.066
Kurnool	3,620	263	3,883	5.064	370	5 434	6,296	364	6,660	32,744	3,179	35,923
Bellary	22,860	2,853	25,713	26.276	2.897	29.173	30,068	3,085	33,153	4,432	339	4.771
Anantapur	3,306	373	3,679	2.712	274	2.986	3,681	337	4,018	2,093	6.335	8.428
Ganjam	...	125	125	1,098	127	1.225	1,339	498	1,837	1,629	909	2,538
TOTAL MADRAS	32,111	10,252	42,363	37,389	10.774	48.163	43,508	11,595	55,103	48,545	11,181	59.726
Bombay.												
Bijapur	76,507	4,932	81,439	79 669	5 565	85.234	83,679	6,216	89,895	80.496	6.408	86.904
Sholapur	83,482	3,729	87,211	86,312	4.784	91.096	94,662	6,138	100,800	100,800	6,559	107,359
Ahmednagar	48,253	27	48,280	75.153	353	75.506	72,732	796	73,528	84,964	1.120	86,084
Poona	25,032	2,273	27,305	22.879	1.975	24.854	9,035	2,776	11,811	22,109	2,623	24,732
Nasik	31,098	57	31,155	30 531	93	30,624	20,970	112	21,082	33,793	106	33,899
Satara	23,360	6	23,366	23 604	11	23,615	25,613	13	25,626	30.997	14	31.011
Khandesh	22,464	...	22,464	27.663	..	27,663	32,378	..	32.378	34,458	...	34,458
Belgaum	2,490	253	2.743	2,828	347	3,175	2,967	351	3,318	3,753	487	4,240
Dharwar	1,732	...	1,732	...	...	...	...	...	...	...	...	...
TOTAL BOMBAY	314,418	11,277	325,695	348,639	13.128	361,767	342,036	16,402	358,438	391,370	17,317	408.687
Bengal.												
Champaran	97,149	5,808	102.957	100.501	15.932	116.433	117,539	30,173	147,712	107,502	27.880	135.382
Shahabad	2.274	...	2,274	1.255	833	2.088	1,177	2,050	3.227	1,175	5.782	6.957
Nadia	6,060	770	6.830	6,364	1,073	7.437	4,713	1,872	6,585	6,499	1,456	7,955
Patna	587	36	623	184	125	309	..	80	80	...	40	40
Khulna	147	21	168	355	40	395	156	216	372	351	727	1,078
Saran	13,811	12,070	25,881	14,123	14.680	28.803	14,099	14,198	28,297	15,343	15,772	31,115
Darbhanga	135,644	55,283	190,927	122.276	66.496	188.772	133,981	52,108	186,089	139.064	51,273	190,337
Muzaffarpur	6,911	1,703	8,614	19,741	2,041	21.782	23,042	2 549	25,591	21.355	4,823	26,178
Rajshahi	536	...	536	548	...	548	897	...	897	580	..	580
Bhagulpur	...	.	...	...	...	...	2,232	11	2,243	6,208	286	6,494
Palamau	...	..	...	...	...	...	1,727	381	2,108	2,602	409	3 011
Manbhum	...	...	...	...	...	...	1,200	632	1,832	...	2,403	2 403
TOTAL BENGAL	263,119	75,691	338,810	265,347	101,220	366,567	300,763	104,270	405,033	300,679	110,851	411.530
North-Western Provinces and Oudh.												
Agra	21,481	823	22.304	20,926	5,809	26,735	24,942	5,366	30,308	25,311	8,194	33.505
Etawah	12,607	2,394	15,001	14,296	2 905	17,201	17,688	2,562	20.250	17,774	2,675	20.449
Banda	135,482	17,381	152,863	152,812	17,481	170,293	164,876	21,877	186,753	164,864	28,117	192,981
Cawnpur	49,918	18,949	68,867	60,803	26,219	87.022	74.214	29.913	104,127	76.981	29.029	106,010
Hamirpur	49,619	10,382	60,001	50,497	13.583	64.080	55,650	14,174	69,824	54.365	16.634	70,999
Allahabad	162 928	20,423	183,351	153.593	21.106	174,699	156,761	21,815	178,576	158,019	27.522	185,541
Jhansi	40.987	6,019	47,006	57.785	4.561	62.346	31,830	6,411	38,241	49.318	2,283	51,601
Jalaun	59,178	21,516	80,694	65.907	29,794	95.701	78,804	14,692	93,496	85.785	10,676	96,461
Jaunpur	41,169	1,882	43,051	49.946	6,056	56,002	57.958	8,719	66,677	60.971	10,790	71,761
Gorakhpur	14,945	7,193	22,138	21,724	6,924	28,648	33,514	4.943	38,457	32,661	8,640	41,301
Lucknow	41,513	14,795	56,308	50.989	16.310	67,299	65,078	16,689	81,767	78,103	19,051	97,154
Unao	34.773	5,667	40,440	35,606	8,907	44,513	46,519	10,420	56,939	47,865	9,435	57,300
Rai Bareli	70,522	8,622	79,144	66,533	11,678	78,211	72,110	14,363	86.473	77.051	13,339	90,390
Sitapur	37,386	6,717	44,103	41,684	8,973	50 657	45,796	15.192	60,988	49,022	19,802	68,82[illegible]
Hardoi	83,101	93,474	176,575	106.794	45,259	152.053	125,598	32,361	157,959	121,827	28.916	150,24[illegible]
Bara Banki	24,009	3,069	27,078	39 657	2,752	42,409	32.351	4,213	36,564	29,880	3,414	33,29[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2 466	29.329	30.472	3,913	34,385	41,040	4,553	45,59[illegible]

Return of the number of persons in receipt of relief in districts affected by scarcity—continued.

Name of Province and District.	For the week ending the 6th February 1897.			For the week ending the 13th February 1897.			For the week ending the 20th February 1897.			For the week ending the 27th February 1897.		
	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.
North-Western Provinces and Oudh—contd.												
Dehra Dun	350	...	350	2,980	...	2,980	340	...	340	264	...	264
Bijnor	2,419	768	3,187	3,079	910	3,989	4,265	1,079	5,344	5,214	1,419	6,633
Moradabad	2,428	402	2,830	3,385	540	3,925	5,034	729	5,763	4,721	1,238	5,959
Bareilly	5,238	230	5,468	6,121	1,029	7,150	8,416	1,653	10,069	7,879	1,942	9,821
Muttra	8,429	1,032	9,461	13,870	2,306	16,176	20,488	2,526	23,014	25,725	240	25,965
Etah	707	1,783	2,490	897	3,932	4,829	1,018	1,810	2,828	806	2,814	3,620
Mainpuri	37	700	737	219	986	1,205	230	582	812	146	1,581	1,727
Farukhabad	1,867	2,242	4,109	277	2,269	2,546	1,368	1,140	2,508	684	1,053	1,737
Budaun	2,071	142	2,213	2,128	187	2,315	1,558	217	1,775	1,356	264	1,620
Shahjahanpur	2,436	1,885	4,321	2,397	1,634	4,031	2,850	2,067	4,917	2,589	2,870	5,459
Pilibhit	8,481	418	8,899	9,584	651	10,235	12,433	710	13,143	6,946	798	7,744
Kheri	2,614	190	2,804	3,320	684	4,004	5,364	586	5,950	3,113	674	3,787
Sultanpur	9,774	2,294	12,068	13,201	2,444	15,645	25,971	3,286	29,257	24,029	4,204	28,233
Pertabgarh	2,233	6,360	8,593	13,523	2,547	16,070	17,563	4,334	21,897	18,581	5,082	23,663
Fyzabad	8,942	4,284	13,226	12,043	3,846	15,889	8,146	3,797	11,943	8,287	3,823	12,110
Fatehpur	3,853	7,000	10,853	6,207	6,858	13,065	2,371	7,516	9,887	25,237	9,355	34,592
Azamgarh	3,906	5,241	9,147	3,890	4,215	8,105	6,401	9,445	15,846	8,820	11,112	19,932
Benares	666	950	1,616	720	3,767	4,487	538	4,746	5,284	339	559	898
Gonda	7,289	2,272	9,561	8,071	5,555	13,626	6,280	4,267	10,547	5,746	3,099	8,845
Basti	2,657	2,522	5,179	5,142	2,104	7,246	5,463	1,990	7,453	3,608	1,818	5,426
Total for N.-W. P. & O.	971,306	282,802	1,254,108	1,126,469	278,247	1,404,716	1,250,258	280,103	1,530,361	1,324,427	297,015	1,621,442
Punjab.												
Hissar	23,494	5,715	29,209	32,062	7,510	39,572	32,527	8,043	40,570	43,328	2,356	45,684
Rohtak	3,614	2,185	5,799	4,207	2,571	6,778	3,698	3,027	6,725	3,563	2,950	6,513
Gurgaon	1,552	37	1,589	554	38	592	571	43	614	1,602	61	1,663
Delhi	3,044	696	3,740	3,268	874	4,142	2,294	948	3,242	2,457	994	3,451
Karnal	2,351	114	2,465	2,075	24	2,099	2,728	18	2,746	1,609	6	1,615
Umballa	1,063	...	1,063	752	..	752	2,329	...	2,329	4,063	110	4,173
Ferozpur	2,080	228	2,308	1,357	222	1,579	699	145	844	232	...	232
Multan	302	...	302	295	...	295	258	...	258	238	...	238
Lahore	2,163	...	2,163	2,674	...	2,674	2,137	..	2,137	2,027	...	2,027
Sialkot	270	.	270	..	..			...	...	...	...	...
Gujrat	32,780	15,177	47,957	32,016	16,174	48,190	31,353	18,658	50,011	49,398	1,292	50,690
Gujranwala	217	...	217	237	...	237	292	...	292	...	...	...
Rawalpindi	112	...	112	27	..	27	...	..		69	...	69
Ludhiana	125	.	125	146		146	126	...	126	119	53	172
Total Punjab	73,107	24,152	97,259	79,670	27,413	107,083	79,012	30,882	109,894	108,705	7,822	116,527
Central Provinces.												
Saugor	26,969	9,616	36,585	29,015	13,188	42,203	29,492	8,965	38,457	28,761	9,315	38,076
Damoh	18,923	1,905	20,828	22,278	3,562	25,840	23,372	1,431	24,803	21,245	1,574	22,819
Jabalpur	70,178	13,727	83,905	84,763	14,075	98,838	65,725	16,929	82,654	80,936	9,802	90,738
Mandla	14,260	882	15,142	16,194	1,200	17,394	17,563	2,422	19,985	19,665	3,073	22,738
Seoni	4,142	3,401	7,543	6,711	1,533	8,244	6,223	897	7,120	7,900	900	8,800
Narsinghpur	20,222	4,056	24,278	19,480	3,608	23,088	20,793	2,882	23,675	20,276	3,315	23,591
Hoshangabad	30,907	6,033	36,940	29,211	6,570	35,781	25,753	7,541	33,294	21,271	7,339	28,610
Nimar	683	67	750	714	239	953	648	116	764	583	119	702
Betul	11,619	688	12,307	12,392	235	12,627	13,220	261	13,481	14,236	603	14,839
Chindwara	4,950	1,843	6,793	5,742	2,209	7,951	7,053	2,328	9,381	7,393	1,283	8,676
Nagpur	1,312	830	2,142	1,110	723	1,833	1,038	980	2,018	1,492	832	2,324
Chanda	2,893	12	2,905	2,691	52	2,743	2,615	355	2,970	3,034	63	3,097
Bhandara	10,054	512	10,566	11,359	676	12,035	10,709	3,100	13,809	14,142	749	14,891
Balaghat	5,219	1,662	6,881	4,169	1,955	6,124	8,812	1,303	10,115	13,250	1,422	14,672
Raipur	7,658	1,377	9,035	9,226	1,791	11,017	10,822	2,338	13,160	15,610	1,808	17,418
Bilaspur	6,347	1,340	7,687	7,589	1,317	8,906	8,914	1,517	10,431	10,653	1,816	12,469
Total Central Provinces	236,336	47,951	284,287	262,644	52,933	315,577	252,752	53,365	306,117	280,547	44,013	324,460
Burma.												
Meiktila	17,277	3,135	20,412	17,561	2,953	20,514	14,714	2,578	17,292	13,379	2,450	15,829
Myingyan	9,689	2,806	12,495	9,664	2,613	12,277	9,201	2,598	11,799	9,111	2,085	11,196
Yamethin	...	323	323	...	291	291	...	287	287	...	338	338
Total Burma	26,966	6,264	33,230	27,225	5,857	33,082	23,915	5,463	29,378	22,490	4,873	27,363

Return of the number of persons in receipt of relief in districts affected by scarcity—concluded.

Name of Province and District.	For the week ending the 6th February 1897.			For the week ending the 13th February 1897.			For the week ending the 20th February 1897.			For the week ending the 27th February 1897.		
	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.
Berar.												
Akola	...	...	...	...	...	...	3,528	...	3,528	10,318	...	10,318
Basim	...	...	...	...	...	...	400	...	400			
Ellichpur	...	...	...	2,152	...	2,152	1,955	...	1,955			
Total Berar	..	...	...	2,152	...	2,152	5,883	...	5,883	10,318	...	10,318
Hyderabad.												
Gulburga	...	...	...	...	...	.	...	...	..	2,547	..	2,547
Raichur	...	...	...	..	...	..	...		...			
Naldroog	...	...	...	...	...	..	...	..	..			
Total Hyderabad	...	...		..	...	..	...	...	..	2,547	...	2,547
Central India.												
Bundelkhand	3,476	1,508	4,984	2,240	1,610	3,850	8,161	1,547	9,708	19,694	4,674	24,368
Baghelkhand	50,006	2,376	52,382	60,143	2,734	62,877	68,492	3,350	71,842	70,391	3,937	74,328
Gwalior	11,696	...	11,696	6,938	...	6,938	14,277	...	14,277	27,735	7,459	35,194
Total Central India	65,178	3,884	69,062	69,321	4,344	73,665	90,930	4,897	95,827	117,820	16,070	133,890
Rajputana.												
Marwar	4,405	1,004	5,409	4,646	1,004	5,650	5,427	1,010	6,437	5,319	1,168	6,487
Dholpur	5,284	...	5,284	6,033	...	6,033	7,052	...	7,052	5,364	..	5,364
Bikanir	10,634	723	11,357	11,742	1,802	13,544	4,742	621	5,363	4,378	581	4,959
Jaisalmir	939	13	952	839	13	852	918	13	931	845	13	858
Kotah	1,034	.	1,034	1,067	...	1,067	1,112	..	1,112	1,113	...	1,113
Lhartpur	384	621	1,005	...	...	...	241	704	945	121	651	772
Total Rajputana	22,680	2,361	25,041	24,327	2,819	27,146	19,492	2,348	21,840	17,140	2,413	19,553
Kashmir.												
Jammu	455		455	...	..	...	...	...	...	...	...	...
Grand total for all provinces	2,005,676	464,634	2,470,310	2,243,183	496,735	2,739,918	2,408,549	509,325	2,917,874	2,624,488	511,555	3,136,043

Dated 5th March 1897.

T. W. HOLDERNESS,

Deputy Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

ANNUAL REPORT OF THE GEOLOGICAL SURVEY AND OF THE GEOLOGICAL MUSEUM, CALCUTTA, FOR THE YEAR 1896.

Extract from the Proceedings of the Government of India, in the Department of Revenue and Agriculture (Geology and Minerals): No. $\frac{4}{27-2}$, dated Calcutta, 26th February 1897.

GEOLOGY AND MINERALS.

READ—

Annual Report of the Geological Survey and of the Geological Museum, Calcutta, for the year 1896.

RESOLUTION.

The work on which the officers of the Department were engaged during the year under review is shewn in the following table:—

Name of officer.	Locality where employed.	Character of work.	Whether main object scientific or practical.
Mr. Oldham	Rewah	Geological survey	Scientific.
Ditto	Head-quarters	Administrative	
Mr. LaTouche	Rajputana	Geological survey	Ditto.
„ Middlemiss	Madras	Ditto Examination of gold-bearing reefs and special investigations of corundum-bearing rocks.	Ditto and Practical.
Dr. Warth	Chota Nagpur	Mineralogical survey	Practical.
Mr. Holland	Naini Tal	Safety of Government House Hill, Naini Tal.	
	Head-quarters	In charge Museum and Lecturer on Geology, Presidency College.	Scientific and Practical.
Mr. Datta	Rewah	Geological survey	Scientific.
„ Smith	Madras	Ditto	Ditto.
	Assam	Ditto	Ditto.
„ Hayden	Punjab	Ditto	Ditto.
	Burma	Examination of minerals	Practical.
„ Vredenberg	Rewah	Geological survey	Scientific.
„ Grimes	Ditto	Ditto	Ditto.
	Burma	Ditto	Practical.
„ Anderson	Chota Nagpur	Mineralogical survey	Ditto.

2. The department was short-handed in consequence of retirements and absence on furlough; notwithstanding which, there was an extension of survey work. The survey of the Salem and Coimbatore districts of Madras was energetically pushed forward, and it is expected that it will be completed in 1897. It has already thrown light on the age of the Hosur gneiss and upon

the gold-bearing system of Southern India. The survey of Rewah was practically finished, and would have been entirely completed but for the exceptional unhealthiness of the season. The survey has added to the material available for determining the nature and origin of the Vindhyan sandstones. During the working season of 1895-96, Sub-Assistant Kishen Singh was engaged in Baluchistan in the survey of the Chehiltan range and part of the Khwája Amrán. The survey of Rajputana was resumed, and Mr. LaTouche was engaged for a part of the year in Southern Marwar. Mr. Holland made a full investigation of the stability of the Naini Tal hill-sides; and during the recess Mr. Hayden completed the geological survey of Simla, Mahasu and Jutogh. The survey of Assam was resumed by Mr. Smith.

3. Practical work was carried on mainly in Madras, Central India, Burma, and Chota Nagpur. In Madras some gold-bearing reefs were examined by Mr. Middlemiss in the neighbourhood of Kollegal. The special investigation of the corundum-bearing rocks was actively pursued, and has now reached a stage at which it has become advisable to practically test the commercial value of the ore. Several new discoveries of iron ores were made, and some previously known sites re-examined; but the statement in the report that all special investigation of these ores would be waste of time is premature, as the subject is still under inquiry. Arrangements were made for the trial of the steatite of the Kurnool district by an English firm. In Central India the western extension of the Singrauli coal-field was surveyed, and an abundant supply of coal discovered in the Damuda area, though too far from existing lines of communication to be immediately valuable. In Burma Mr. Hayden completed his examination of the Sagyin ruby tract, and examined the Mithwe coal-field, a yellow ochre deposit near Panjpé, and the steatite mines in the Kyaukpyu district of Arakan. The inquiries of Dr. Noetling appeared to indicate that the Yenangyoung oil-field was approaching exhaustion, and a search is now being made with every hope of success for a fresh field to take its place. Quartz-crushing operations in Chota Nagpur were much delayed, and were in the end inconclusive. It is hoped that the survey of Assam, which has now been resumed, will add materially to our knowledge of the mineral resources of the province.

4. Mr. Holland continued his valuable petrological studies of Indian rocks, and a memoir by him upon the corundum-bearing rocks is ready for publication. He also completed the rearrangement of the mineral and rock collections of the Museum. Good progress has been made with the publication of the results arrived at by the officers of the Department.

5. Mr. Grundy was confirmed in the appointment of Inspector of Mines in view of the contemplated legislation for the regulation of mining operations in India.

6. The Governor General in Council is pleased to express his satisfaction with the manner in which the Geological Survey of India has been conducted by the Department during the year under review.

ORDER.—Ordered that a copy of the foregoing Resolution be forwarded to the Director, Geological Survey of India, and to Local Governments and Administrations, and that it be published in the Supplement to the *Gazette of India*.

[True Extract.]

DENZIL IBBETSON,

Secretary to the Government of India.

GOVERNMENT OF INDIA

Statistical Bureau

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1896 AND THE CORRESPONDING PERIOD OF 1895.

Districts.	Average Wages per month.					
	Able-bodied Agricultural Labourer.		Syce or Horse-keeper.		Common Mason, Carpenter, or Blacksmith.	
	1895.	1896.	1895.	1896.	1895.	1896.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Burma—						
Tenasserim—						
Mergui	15 0 0	15 0 0	15 0 0	15 0 0	30 0 0	30 0 0
Tavoy	12 0 0	12 0 0	15 0 0	15 0 0	35 0 0	30 0 0
Moulmein and Amherst	15 0 0	..	12-0 to 15-0	12-0 to 15-0	12-0 to 30-0	12-0 to 30-0
Pegu (deltaic)—						
Pegu	12 8 0	12 8 0	10 0 0	15 0 0	15 0 0	10 0 0
Rangoon	15 0 0	15 0 0	12 0 0	12 0 0	25-0 to 30-0	45 0 0
Thôngwa	12 0 0	30 0 0	15 0 0	12 0 0	20 0 0	...
Bassein	15 0 0	15 0 0	14 0 0	12 0 0	25 0 0	30 0 0
Pegu (inland)—						
Tharawadi	10 0 0	15-0 to 20-0	12 0 0	12-0 to 15-0	30-0 to 35-0	30-0 to 45-0
Henzada	15 0 0	15 0 0	12 0 0	12 0 0	22 0 0	22 0 0
Prome	16 0 0	16 0 0	15 0 0	15 0 0	30 0 0	30 0 0
Toungoo	14 0 0	14 0 0	14 0 0	14 0 0	30 0 0	30 0 0
Thayetmyo	15 0 0	15 0 0	12 0 0	12 0 0	30 0 0	30 0 0
Upper Burma—						
Mandalay	10 0 0	12 0 0	13 0 0	14 0 0	20-0 to 30-0	20 0 0
Bamo	15 0 0	15 0 0	16 0 0	20-0 to 30-0	30-0 „ 45-0	30-0 to 45-0
Pakôkku	15 0 0	15 0 0	14 0 0	14 0 0	15 0 0	15 0 0
Meiktila	12 0 0	12 0 0	15 0 0	15 0 0	25 0 0	25 0 0
Arakan—						
Sandoway	15 0 0	15 0 0	10 0 0	12 0 0	30 0 0	30 0 0
Kyaukpyu	8-0 to 9-0	8-0 to 9-0	10-0 to 12-0	10-0 to 12-0	30 0 0	30 0 0
Akyab	15-0 „ 20-0	15-0 „ 20-0	10-0 „ 12-0	10-0 „ 12-0	15-0 to 20-0	15-0 to 20-0
Assam—						
Surma—						
Sylhet	7 0 0	7 0 0	7-0 to 8-0	7-0 to 8-0	13-0 to 30-0	13-0 to 30-0
Cachar	5-0 to 6-0	6-0 to 7-0	7-0 „ 8-0	7-0 „ 8-0	15-0 „ 20-0	14-0 „ 20-0
Hill tracts—						
Khási and Jaintiá Hills	13-12 to 15-0	8-0 to 18-0	9-0 to 15-0	7-0 to 15-0	10-0 to 60-0	10-0 to 60-0
Gáro Hills	6-0 „ 8-0	8 0 0	10-0 „ 12-0	9-0 „ 12-0	20-0 „ 40-0	18-0 „ 30-0
Manipur	...	8 0 0	...	8 0 0	...	15 0 0
Brahmaputra—						
Goálpára	7-0 to 9-0	7-0 to 9-0	8-0 to 10-0	8-0 to 10-0	15-0 to 40-0	15-0 to 40-0
Kámrúp	10-0 „ 12-0	10-0 „ 12-0	9-0 „ 12-0	9-0 „ 12-0	20-0 „ 50-0	20-0 „ 50-0
Darrang	10 0 0	6-0 „ 12-0	10-0 „ 12-0	8-0 „ 10-0	15-0 „ 30-0	15-0 „ 30-0
Nowgong	9-0 to 12-0	9-0 „ 12-0	10-0 „ 12-0	10-0 „ 12-0	11-0 „ 30-0	11-0 „ 30-0
Sibságar	9 0 0	8-0 „ 10-0	9-0 „ 10-0	10 0 0	22-0 „ 30-0	15-0 „ 35-0
Lakhimpur	8-0 to 11-0	8-0 „ 11-0	10-0 „ 15-0	10-0 to 15-0	12-0 „ 60-0	12-0 „ 60-0
Bengal—						
Eastern hill tracts—						

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1896 AND THE CORRESPONDING PERIOD OF 1895 —*continued.*

Districts.	Average Wages per Month.					
	Able-bodied Agricultural Labourer.		Syce or Horse-keeper.		Common Mason, Carpenter, or Blacksmith.	
	1895.	1896.	1895.	1896.	1895.	1896.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Bengal—*continued.*						
Eastern—						
Backerganj	10-0 to 15-0	10-0 to 15-0	8-0 to 10-0	8-0 to 10-0	8-0 to 15-0	8-0 to 15-0
Noakhali	6-0 „ 10-0	7-0 „ 10-0	6-0 „ 8-0	6-0 „ 8-0	8-0 „ 20-0	8-0 „ 20-0
Chittagong	5-0 „ 12-0	...	7-0 „ 10-0	...	7-0 „ 20-0	..
Tippera	7-0 „ 10-0	7-0 to 10-0	6-0 „ 8-0	6-0 to 8-0	7-0 „ 15-0	7-0 to 15-0
Dacca	5-0 „ 7-0	5-0 „ 7-0	5-0 „ 7-0	5-0 „ 7-0	7-0 „ 15-0	7-0 „ 15-0
Maimensingh	7 0 0	7 0 0	8 0 0	8 0 0	10-0 „ 15-0	10-0 „ 15-0
Deltaic—						
Khulna	7-8 to 9-6	10-0 to 12-0	7-0 to 9-0	8-0 to 10-0	10-0 to 30-0	15-0 to 30-0
24-Parganas	9-0 „ 10-0	9 0 0	6-0 „ 7-0	6-0 „ 7-8	15-0 „ 20-0	15-0 „ 30-0
Midnapur	7 0 0	7 8 0	7 0 0	7 0 0	7-8 „ 15-0	11-4 „ 15-0
Howrah	8 0 0	8 0 0	7 0 0	7 0 0	12-0 „ 15-0	15 0 0
Calcutta	...	...	8 0 0	8 0 0	15-0 „ 16-0	15-0 to 16-0
Hooghly	7 15 6	10 0 0	7 0 0	6 8 0	12-0 „ 15-0	15-0 „ 20-0
Nadia (Krishnagarh)	6 0 0	5 10 0	7 0 0	6 0 0	15 0 0	7-8 „ 15-0
Jessore	7 8 0	7 8 0	6 0 0	6 0 0	10-0 to 20-0	10-0 „ 20-0
Faridpur	6-0 to 9-0	7-8 to 12-0	6-0 to 8-0	7-0 to 12-0	8-0 „ 16-0	8-0 „ 20-0
Central—						
Bankura	5-0 to 6-8	6-0 to 8-0	4-0 to 6-0	4-0 to 6-0	10-0 to 15-0	10-0 to 15-0
Bardwan	7 8 0	6 14 0	7 8 0	6 0 0	15 0 0	12-0 „ 15-0
Birbhum	6-0 to 7-8	6-0 to 7-8	4-0 to 6-0	4-0 to 6-0	7-8 to 12-0	7-8 „ 12-0
Murshidabad	5 0 0	6 0 0	5-0 „ 6-0	5-0 „ 6-0	10-0 „ 12-0	7-0 „ 12-0
Santhal Parganas	4-8 to 5-8	4-0 to 4-12	4-0 „ 6-0	4-0 to 6-0	7-8 „ 18-12	7-8 „ 22-8
Pabna	5-0 „ 7-0	5-0 to 7-0	6-0 „ 8-0	6-0 „ 8-0	7-0 „ 20-0	7-0 „ 20-0
Bogra	7 8 0	7 8 0	5-0 „ 7-0	5-0 „ 7-0	10-0 „ 20-0	10-0 „ 20-0
Rajshahi	5-0 to 7-0	5-0 to 7-0	5-0 „ 6-0	5-0 „ 6-0	10-0 „ 16-0	10-0 „ 16-0
Malda	7 0 0	7 0 0	5 0 0	5 0 0	8-0 „ 15-0	8-0 „ 15-0
Northern—						
Rangpur	7 0 0	7 8 0	6-0 to 8-0	7 0 0	15-0 to 25-0	15 0 0
Dinajpur	7 8 0	7 8 0	6-0 „ 8-0	6-0 to 8-0	10-0 „ 20-0	10-0 to 20-0
Jalpaiguri	7 8 0	7 8 0	8 0 0	8 0 0	12-0 „ 20-0	15-0 „ 20-0
Hills—						
Darjeeling	7-0 to 15-0	7-8 to 16-0	7-0 to 9-0	7-0 to 12-0	10-0 to 30-0	10-0 to 30-0
Orissa—						
Puri	5 0 0	5 0 0	5 0 0	5 0 0	8-0 to 10-0	8-0 to 10-0
Cuttack	5 10 0	5 10 0	5 0 0	5 0 0	7-8 „ 11-4	7-8 „ 11-4
Balasore	4-0 to 5-0	5-0 to 6-0	4-0 to 6-0	4-0 to 6-0	7 0 „ 12-0	11-0 „ 15-0
Chota-Nagpur—						
Singhbhum	4 0 0	4 0 0	7 0 0	7 0 0	15 0 0	15 0 0
Mánbhum	5 2 6	4 11 0	6 0 0	6 0 0	15-0 to 22-8	11 4 to 18-12
Lohárdaga	3 12 0	3 12 0	4-0 to 5-0	4-0 to 6-0	5-10 „ 11-4	7-8 „ 18-12
Palámau	6 1 6	4 11 0	4-0 „ 5-0	4-0 „ 5-0	7-8 „ 9-6	7-8 „ 9-6
Hazáribágh	5-0 to 6-0	5 0 0	5-0 „ 7-0	4-0 „ 6-0	7-0 „ 9-0	7-8 „ 8-8
Bihár, South—						
Monghyr	3-12 to 7-8	3-0 to 4-0	3-12 to 5-10	4-0 to 5-0	5-10 to 9-6	6-8 to 10-0
Gaya	3-8 „ 5-0	3-12 „ 5-10	3-0 „ 5-0	4-0 „ 6-0	5-10 „ 12-0	7-8 „ 15-0
Patna	4-0 „ 5-0	4-0 „ 5-0	4-8 „ 5-0	4-8 „ 5-0	6-0 „ 7-0	7-0 „ 8-0
Shahabad	4-0 „ 5-0	5 0 0	4-0 „ 6-0	4-0 „ 6-0	3-8 „ 10-4	6-0 „ 10-0
Bihár, North—						
Purnea	3-12 to 5-10	5-10 to 7-8	4-0 to 6-0	4-0 to 6-0	8-0 to 15-0	8-0 to 15-0
Bhágalpur	3 12 0	3 12 0	4 8 0	4 8 0	5-10 „ 9-6	7 0 0
Darbhanga	3 12 0	3 12 0	3-0 to 4-0	3-0 to 4-0	5-10 „ 7-8	6-9 to 8-7
Muzaffarpur	3 12 0	4 0 0	3 8 0	6 0 0	7-8 „ 8-0	7 8 0
Sáran	3-12 to 5-10	3-12 to 5-10	4-0 to 8-0	4-0 to 8-0	7-8 „ 10-0	7-8 to 10-0
Champáran	4 0 0	4 0 0	4 0 0	4 0 0	8-0 „ 9-0	5 10 0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1896 AND THE CORRESPONDING PERIOD OF 1895—*continued.*

Districts.	Average Wages per month.					
	Able-bodied Agricultural Labourer.		Syce or Horse-keeper.		Common Mason, Carpenter, or Blacksmith.	
	1895.	1896.	1895.	1896.	1895.	1896.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
N.-W. Provinces—						
Eastern—						
Mirzapur	4 0 0	4 0 0	5 0 0	5 0 0	8 0 0	8 0 0
Benares	4 0 0	3 8 0	4 8 0	3 8 0	8 11 0	5 10 0
Ghazipur	3 0 0	3 0 0	4 0 0	4 0 0	7 8 0	7 8 0
Jaunpur	3 8 0	3 8 0	5 0 0	4 0 0	7 8 0	7 8 0
Allahabad	4 0 0	3 3 11	5 0 0	3 13 5	12 8 0	7 7 11
Central—						
Banda	2-0 & 3-0	2-0 to 3-0	4-0 to 5-0	4-0 to 5-0	8-0 & 10-0	7-0 to 7-8
Fatehpur	2 8 0	3 4 0	3-8 „ 4-0	4 0 0	5-10 „ 7-8	5-10 & 7-10
Hamirpur	3 0 0	3 0 0	4 0 0	4 0 0	8 0 0	6 3 0
Jalaun	3-0 to 4-0	3 2 9	4-0 to 6-0	4 8 0	8-0 to 10-0	7 0 3
Cawnpore	4 0 & 5-0	3 4-0 & 3-12-0	5-0 and 6-0	5-0 and 6-0	7-8 & 9-6	7-8 & 9-6
Jhánsi	3-0 „ 3-8	3 8 0	5-0 „ 6-0	5 0 0	10-0 „ 12-0	8 2 0
Etáwah	4 4 0	4 4 0	5 0 0	5 0 0	9 8 0	9 8 0
Farukhabad	5 0 0	5 0 0	5 0 0	5 0 0	10 0 0	10 0 0
Mainpuri	4-0 & 5-0	5 0 0	4-0 to 6-0	5 0 0	8-0 to 12-0	8 0 0
Etah	4-0 to 5-0	5-8 & 6-0	4-8 „ 5-0	5-0 and 5-8	8-0 „ 12-0	8-11-6 & 10-5-0
Western—						
Meerut	5-0 & 6-0	4 5 4	5-0 & 6-0	4 12 0	10-0 & 12-0	10 0 0
Agra	5-0 „ 6-0	4-0 to 5-0	5-0 „ 6-0	5-0 & 6-0	10-0 „ 12-0	8-0 to 10-0
Muttra	5 10 0	5 10 0	5 0 0	5 0 0	9 4 0	9 4 0
Aligarh	3 12 0	4-0 & 5-0	4-0 & 5-0	5 0 0	10-0 to 15-0	10-0 & 15-0
Bulandshahr	4-0 & 5-0	4-0 „ 5-0	4-0 „ 4-11	4-0 & 5-0	8-0 & 10-0	8-0 „ 10 0
Submontane, East—						
Ballia	3 12 0	3 12 0	4 0 0	4 0 0	7-8 to 8-	7 8 0
Azamgarh	3 12 0	2 13 0	5 0 0	3 12 0	7 8 0	6 9 0
Gorakhpur	3 12 0	2 13 0	4-0 & 5-0	3-8 & 4-0	7-8 to 9-12	6-0 & 7-8
Basti	3 12 0	3 12 0	4-0 „ 5-0	4-0 to 5-0	8 0 0	8-0 to 12-0
Submontane, West—						
Shahjahanpur	2-0 to 3-0	2-0 to 3-0	3-8 to 6-0	3-8 to 6-0	7-0 to 10-0	7-0 to 10-0
Budaun	3 0 0	3 0 0	4 0 0	4 0 0	7 8 0	7 8 0
Pilibit	5 0 0	2 14 0	5 0 0	3 12 0	10 0 0	8 1 0
Bareli	5 0 0	3 2 5	5 0 0	4 8 7	7-8 to 9-6	7 14 3
Moradabad	5 0 0	5 0 0	5 4 0	5 4 0	10 0 0	10 0 0
Bijnor	4 0 0	3 0 0	5 0 0	5 0 0	7 8 0	7-8 & 9-0
Muzaffarnagar	5 0 0	4-0 & 4-8	4-0 and 5-0	4-0 & 5-0	12-0 to 14-0	11-0 „ 12-0
Saháranpur	5-0 & 6-0	5-0 „ 6-0	5-0 „ 6-0	5-0 „ 6-0	10-0 & 12-0	10-0 „ 12-0
Dehra-Dún	6-0 to 7-0	6-0 to 7-0	5-0 to 7-0	5-0 to 7-0	12-0 to 15-0	12-0 to 15-0
Hills—						
Naini Tal	5 0 0	5 0 0	6 0 0	5 0 0	10 0 0	8 0 0
Almora	4-0 to 8-0	4-0 to 8-0	5-0 to 9-0	5-0 to 6-0	10-0 to 12-0	10-0 to 12-0
Garhwál	5 10 0	5 10 0	5-0 „ 6-0	5-0 „ 6-0	10-0 „ 15-0	10-0 „ 15-0
Oudh—						
Southern—						
Partábgarh	3 0 0	3 0 0	3 8 0	3 8 0	6 0 0	6 0 0
Sultanpur	3 12 0	3 4 6	5 0 0	4 0 0	7 8 0	7 8 0
Rae-Bareli	4 4 0	4 3 9	4 8 0	4 8 0	7 12 0	7 12 2
Unao	4 0 0	2-13 & 3-12	5 0 0	3-12-0 & 4-3-6	8 0 0	7 8 0
Lucknow	4 0 0	3 8 0	4 8 0	4 0 0	11-4 to 15-0	7 8 0
Hardoi	3 0 0	2 13 0	4-0 & 5-0	4 4 0	8 0 0	7 8 0
Northern—						
Fyzabad	1-14 to 3-12	1-14 to 3-12	4 0 0	4 0 0	7-8 to 9-6	7 8 0
Barabanki	4 0 0	3 4 0	4 0 0	4 0 0	8 0 0	7 8 0
Gonda	3 0 0	2 6 0	3 0 0	3 2 0	8 0 0	7 6 0
Bahraich	3 0 0	3 0 0	4-0 & 5-0	4-0 to 5-0	10 0 0	8-0 to 10-0
Sitapur	4 0 0	2-13-0 & 3-4-6	4 0 0	4 0 0	8 0 0	8 0 0
Kheri	4 0 0	2 10 6	4 8 0	4 0 0	8-0 to 8-8	8 4 0
Rajputana—						
Eastern—						
Partábgarh	7 8 0	7 8 0	5 10 0	5 6 0	15-0 to 18-12	15-0 to 18-12
Bánswára	5 0 0	5 0 0	5 0 0	5 0 0	11-4 „ 18-12	11-4 „ 18-12
Meywar (Udaipur)	4-0 to 6-0	4-0 to 6-0	5-8 to 7-0	5-8 to 6-0	25-0 „ 35-0	22-0 „ 35-0
Hilly Tracts of Meywar	5 4 0	5 4 0	4 9 0	4 9 0	9-0 „ 15-0	9-0 „ 15-0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1896 AND THE CORRESPONDING PERIOD OF 1895—*continued*.

Districts.	Average Wages per month.					
	Able-bodied Agricultural Labourer.		Syce or Horse-keeper.		Common Mason, Carpenter, or Blacksmith.	
	1895.	1896.	1895.	1896.	1895.	1896.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Rajputana—*contd.*						
Eastern—contd.						
Sirohi	5 6 0	5-0 & 6-0	4 5 0	5-0 & 6-0	15 0 0	10 0 0
Erinpura	6 0 0	12 0 0	6 0 0	6 0 0	12 0 0	12 0 0
Ajmere	4-0 to 7-8	4-11 to 7-8	5-0 to 8-0	5-0 to 8-0	10-0 to 15-0	7-8 to 15-0
Abu	7 0 0	7 0 0	6 5 0	6 5 0	18 12 0	18 0 0
Kishengarh	4-0 to 5-0	4-0 to 5-0	5-0 to 7-0	5-0 to 7-0	4-8 to 15-12	4-8 to 15-12
Bundi	3-12 „ 5-10	5 10 0	5 10 0	5 10 0	7-8 „ 15-0	7-8 „ 15-0
Kotah	4 0 0	4 0 0	4 0 0	4 0 0	7-8 „ 8-0	7-8 „ 8-0
Jhallawar	4-0 to 5-0	4-0 to 5-0	4-0 to 7-0	4-0 to 7-0	5-0 „ 30-0	5-0 „ 30-0
Tonk	3-12 „ 5-10	3 12 0	5 10 0	3 12 0	7-8 „ 15-0	7-8 „ 15-0
Jaipur	2-0 „ 3-0	2-0 to 3-0	3-8 to 6-0	3-8 to 6-0	7-8 „ 10-5	7-8 „ 10-5
Kerauli	2 0 0	2 8 0	...	...	6-0 „ 8-0	6-0 „ 8-0
Dholpur	1-14 to 4-11	1-14 to 4-11	...	...	5-10 „ 20-0	5-10 „ 20-0
Bhartpur	1-8 „ 3-0	1-8 „ 3-0	...	...	4-0 „ 17-0	4-0 „ 17-0
Alwar	3-12 „ 5-10	2-13 „ 4-11	...	...	5-10 „ 15-0	8-7 „ 11-4
Deoli Cantonment	...	...	7 0 0	...	8 0 0	9 6 0
Nasirabad Cantonment	7 8 0	7 8 0	7-0 to 9-0	7-0 to 9-0	10-0 to 15-0	10-0 to 15-0
Bálmer	5 10 0	11 0 0	...	5 0 0	9 6 0	15 0 0
Anádra	7 0 0	7 0 0	6 5 0	6 0 0	...	...
Shahpura	3-12 to 5-10	3 12 0	5 10 0	3 12 0	7-8 to 15-0	7-8 to 15-0
Western—						
Jodhpur	7 8 0	5 10 0	5 10 0	6 9 0	15 0 0	15 0 0
Jaisalmer	11 0 0	11 2 0	5 0 0	6 0 0	15 0 0	15 0 0
Bikaner	4 11 0	4 11 0	4 3 0	4 3 0	9-6-0 to 12-6-0	9-6-0 to 12-6-0
Central India—						
Indore	5 0 0	6 0 0	7 0 0	7 6 0	15 0 0	15 0 0
Nimach Cantonment	5 10 0	5 10 0	7 0 0	7 0 0	12-0 to 13-0	12-0 to 13-0
Gwalior	4-11 to 5-10	5 2 3	4-0 to 6-0	7 8 0	10-5 „ 13-2	14 0 0
Panjab—						
Southern—						
Hissar	6 0 0	5 0 0	5 0 0	5 0 0	12 0 0	10 0 0
Ferozpur	5 0 0	5 10 0	6 0 0	6 0 0	15 0 0	15 0 0
Central—						
Lahore	9 6 0	5 0 0	5 0 0	6 0 0	20 0 0	16 14 0
Gujránwála	6 0 0	5 8 0	5 8 0	5 8 0	13 5 0	13 8 0
Gujrát	4 0 0	6 0 0	4 0 0	6 0 0	13 1 0	11 8 0
Jhelam	5 10 0	5 10 0	6 0 0	7 0 0	15 0 0	15 0 0
South-eastern—						
Gurgáon	5 8 0	4 0 0	6 8 0	5 0 0	12 5 4	8 0 0
Delhi	5 10 0	5 10 0	5 10 0	5 10 0	12 8 0	12 12 0
Rohtak	6 0 0	6 0 0	6 0 0	6 0 0	9 5 4	12 0 0
Karnál	7 8 0	7 8 0	7 0 0	6 0 0	15 0 0	15 0 0
Submontane—						
Ambala	7 8 0	7 8 0	5 0 0	6 0 0	12 0 0	12 0 0
Ludhiána	5 0 0	7 8 0	6 0 0	6 0 0	12 8 0	13 8 0
Jalandhar	5 0 0	5 0 0	6 0 0	6 0 0	10 0 0	10 0 0
Hoshiárpur	5 0 0	5 0 0	6 0 0	6 0 0	10 0 0	10 0 0
Gurdáspur	5 13 0	7 8 0	6 0 0	6 0 0	15 8 0	15 8 0
Amritsar	7 0 0	8 0 0	5 8 0	6 0 0	14 8 0	15 0 0
Siálkot	6 0 0	6 0 0	6 0 0	6 0 0	15 0 0	15 0 0
Hills—						
Simla	6 12 6	7 8 0	6 4 0	6 1 6	13 14 0	20 0 0
Kangra	7 12 0	8 7 0	5 13 0	5 10 0	15 8 0	15 0 0
Northern—						
Ráwalpindi	6 1 6	6 9 0	6 12 6	6 9 0	23 14 4	21 14 0
Hazára	7 0 0	7 0 0	7 8 0	7 8 0	22 8 0	22 8 0
Pesháwar	6 8 0	5 8 0	6 8 0	7 8 0	20 0 0	21 0 0
Kohát	7 0 0	7 0 0	6 0 0	6 8 0	23 0 0	22 0 0
Bannu	6 0 0	6 0 0	6 0 0	6 0 0	15 13 4	15 13 4

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1896 AND THE CORRESPONDING PERIOD OF 1895—*continued*.

Districts.	Average wages per month.					
	Able-bodied Agricultural Labourer.		Syce or Horse-keeper.		Common Mason, Carpenter, or Blacksmith.	
	1895.	1896.	1895.	1896.	1895.	1896.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Panjab—*contd.*						
Western—						
Sháhpur	3 8 0	3 8 0	6 0 0	6 0 0	13 0 0	13 8 0
Jhang	7 0 0	8 0 0	7 0 0	8 0 0	20 0 0	23 0 0
Multan	10 0 0	9 0 0	7 0 0	8 0 0	17 8 0	18 0 0
Montgomery	10 0 0	10 0 0	6 0 0	6 0 0	17 8 0	17 8 0
Dera Ismael Khan	5 0 0	5 0 0	6 0 0	6 0 0	21 4 0	21 4 0
Muzaffargarh	5 8 0	8 0 0	7 0 0	8 0 0	18 2 8	19 8 0
Dera Ghazi Khan	4 0 0	4 0 0	6 0 0	6 0 0	15 0 0	15 0 0
Sind and Baluchistan—						
Karáchi	12-0 to 15-0	10-0 to 20-0	10-0 to 12-0	10-0 to 15-0	30-0 to 45-0	25-0 to 35-0
Hyderabad	10 0 0	10 0 0	10 0 0	10 0 0	30 0 0	30 0 0
Thar and Párkar (Umarkot)	10 0 0	12 0 0	8 0 0	8 0 0	20 0 0	30 0 0
Shikarpur	12 0 0	12 0 0	10 0 0	10 0 0	30 0 0	25-0 to 30-0
Upper Sind Frontier	6 0 0	9 0 0	8 0 0	9 0 0	22-8 to 30-0	22-8 „ 30-0
Quetta	15 0 0	15 0 0	10-0 to 15-0	10-0 to 15-0	30-0 „ 4-0	30-0 „ 40-0
Bombay—						
Konkan—						
Karwar	8 7 0	8 7 0	10 0 0	10 0 0	18-12 to 22-4	18-12 to 22-8
Ratnágiri	6 11 4	7 10 8	10 4 0	13 11 10	9-9-4 „ 13-10-5	9-9-4 „ 15-5-
Alibág	5 10 0	6 0 0	10 0 0	7 0 0	22 8 0	22 8 04
Bombay	11 0 0	11 0 0	9 8 0	9 8 0	27-8 to 42-0	27-8 to 42-0
Tanna	7-8 to 11-4	7 8 0	7-0 to 12-0	10-0 to 12-0	18-12 „ 30-0	18-0 „ 22-8
Deccan—						
Dharwar	6 0 0	8 0 0	7 0 0	7 0 0	12-0 to 18-0	15-0 to 20-0
Belgaum	7 8 0	6 11 0	15 0 0	8 5 0	15-0 „ 22-8	13 15 0
Satara	6 8 0	7 13 0	8 0 0	8 0 0	15-0 „ 18-12	13-10-8 to 17-8-0
Sholapur	7 0 0	5 0 0	8 0 0	10 0 0	20-0 „ 22-0	20-0 „ 22-8
Bijapur	7 8 0	3 12 0	9 0 0	9 0 0	18-12 „ 30-0	15 0 0
Poona	7-8 to 9-6	7 8 0	6-0 to 7-0	7-8 to 8-0	15-0 „ 22-8	15-0 to 22-8
Khandesh—						
Ahmadnagar	8 0 0	4-0 to 5-0	10 0 0	7-0 to 8-0	15-0 „ 30-0	12-0 to 30-0
Násik	9 0 0	9 0 0	9 0 0	9 0 0	15-0 „ 30-0	15-0 „ 30-0
Dhulia	9 6 0	7 8 0	9 0 0	9 0 0	22 8 0	18-12 „ 22-8
Gujarat—						
Surat	5-8 to 9-0	6-0 to 9-0	7-0 to 10-0	7-0 to 10-0	10-0 to 30-0	10-0 to 25-0
Broach	7 0 0	7 0 0	7 12 0	7 8 0	17-0 „ 30-0	10-0 „ 30-0
Kaira	3 12 0	3 12 0	9 0 0	8 0 0	9-0 „ 22-8	9-0 „ 18-12
Baroda Cantonment	7 8 0	7 8 0	7 0 0	7 0 0	18-12 „ 22-8	18-12 „ 22-8
Ahmadabad	7 0 0	7 0 0	8 0 0	8 0 0	18 12 0	22 8 0
Godhra	5 0 0	5 0 0	7 0 0	7 0 0	15-0 to 19-0	15-0 to 19-0
Disa Cantonment	5 13 0	5 13 0	8 0 0	8 0 0	19 6 0	19 6 0
Kathiawár—						
Rájkot	10 0 0	10 0 0	8 0 0	8 0 0	15-0 to 22-8	15-0 to 22-8
Central Provinces—						
Western—						
Nimar	6 0 0	5 0 0	6 0 0	6 0 0	15 0 0	15 0 0
Khandwa	6 0 0	6 0 0	...	...	15 0 0	15 0 0
Hoshangabad	6-0 & 8-0	5 0 0	6-0 & 7-0	5 0 0	15-0 to 30-0	15 0 0
Betul	4 0 0	4 0 0	5 0 0	6 0 0	15-0 „ 20-0	12-0 to 15-0
Chhindwára	4 0 0	5 0 0	5 0 0	6 0 0	15 0 0	15 0 0
Nágpur	4 0 0	4 0 0	6 0 0	7 0 0	15 0 0	15 0 0
Wardha	5 10 0	6 0 0	6 0 0	6 0 0	15 0 0	15-0 to 20-0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1896 AND THE CORRESPONDING PERIOD OF 1895—*continued.*

Districts.	Average Wages per month.					
	Able-bodied Agricultural Labourer.		Syce or Horse-keeper.		Common Mason, Carpenter, or Blacksmith.	
	1895.	1896.	1895.	1896.	1895.	1896.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Central Provinces—*contd.*						
Central—						
Narsinghpur	4 0 0	4 8 0	6 0 0	6 0 0	12-0 to 16-0	11 8 0
Saugor	3-0 to 5-0	4 0 0	5-0 to 7-0	6 0 0	8-0 „ 15-0	10 0 0
Damoh	4 0 0	5 0 0	5 0 0	7 0 0	8-0 „ 10-0	12 0 0
Jubbulpore	3 8 0	3 8 0	6 0 0	5 8 0	12 5 0	10 0 0
Mandla	3 0 0	2 8 0	6 0 0	6 0 0	10-0 to 12-0	10 0 0
Seoni	5 0 0	3 0 0	6 0 0	5 0 0	15 0 0	10-0 to 12-0
Bálághát	4 0 0	3 0 0	4-0 to 5-0	5 0 0	10-0 to 20-0	12-0 „ 15-0
Bhandára	4 0 0	4 0 0	6 0 0	6 0 0	15 0 0	15 0 0
Chánda	5 0 0	3 12 0	5 0 0	7 0 0	9-0 to 13-0	9-0 to 11-8
Eastern—						
Biláspur	4 0 0	3 0 0	5 0 0	4 0 0	15 0 0	8 0 0
Raipur	4 0 0	5 0 0	6-0 & 7-0	6 0 0	10 0 0	12-0 to 15-0
Sambalpur	2 9 0	3 0 0	7 0 0	7 0 0	15 0 0	15 0 0
Berar—						
Buldána	6 0 0	6 0 0	7 8 0	7 8 0	22 8 0	22 8 0
Básim	6 0 0	5 10 0	7 0 0	5 0 0	22 0 0	17 0 0
Akola	7 8 0	5 10 0	6 9 0	5 10 0	22 8 0	20 0 0
Ellichpur	6 11 0	5 8 0	7 11 0	7 0 0	17 14 0	16 2 0
Amráoti	6 0 0	6 0 0	7 0 0	7 0 0	19 0 0	21 0 0
Wun	5 0 0	5 0 0	6 0 0	6 0 0	15 0 0	15 0 0
Nizam's Territories—						
Secunderabad	5-0 to 7-0	9-0 to 10-0	5-0 to 7-0	8-0 to 9-0	13-0 to 30-0	22-0 to 25-0
Boláram	...	...	6-0 „ 8-0	6-0 „ 8-0	11-4 „ 22-8	11-4 „ 22-8
Chadarghát	7 2 0	7 2 0	8 0 0	8 0 0	15 0 0	15 0 0
Madras—						
Malabar Coast—						
Malabar	7 5 8	8 1 8	6 14 5	7 12 0	13-12-8 to 15-4-8	15-4-8 to 16-12-8
S. Canara	7 13 0	8 7 0	6 12 0	6 14 0	16-14 „ 18-12	16-14 „ 18-12
South, Central—						
Coimbatore	4 0 0	4 1 11	6 5 4	6 5 4	16-4 to 18-12	16-4 to 18-12
Nilgiris	7 8 0	7 8 0	8 12 0	8 12 0	23 12 0	23 12 0
Salem	3 13 4	3 13 4	5 2 8	5 2 8	11-10-8 to 12-10-8	11-10-8 to 12-10-8
Central—						
Bellary	6 4 0	6 4 0	7 0 0	7 0 0	18-12 to 20-10	18-12 to 20-10
Anantapur	5 0 0	5 0 0	6 0 0	6 0 0	15 0 0	15 0 0
Cuddapah	7 8 0	7 8 0	7 8 0	7 8 0	15 0 0	15 0 0
Karnul	5 10 0	5 10 0	6 0 0	6 0 0	15-0 to 18-12	15-0 to 18-12
East Coast, north—						
Ganjam	4 10 0	5 1 6	5 12 0	5 12 0	9-3-6 to 11-11-6	9-11-6 to 11-11-6
Vizagapatam	4 10 9	4 10 9	5 8 0	5 8 0	11-5-6 „ 13-9-0	11-5-6 „ 13-9-0
Godávari	5 13 4	5 13 4	6 2 8	6 2 8	16-5-4 „ 16-10-8	16-5-4 „ 16-10-8
East Coast, central—						
Kistna	7 2 8	7 2 8	7 5 4	7 5 4	17-4-0 to 19-0-4	17-4-0 to 19-0-4
Nellore	6 0 0	6 0 0	6 12 0	6 12 0	15-0 „ 17-8	15-0 „ 17-8
East Coast, south—						
Madras	6 0 0	6 0 0	6 8 0	6 8 0	13-0 to 16-0	13-0 to 16-0
Chingleput	4 15 0	4 15 0	5 4 0	5 4 0	13-8 „ 16-6	13-8 „ 16-6
N. Arcot	5 14 5	5 14 5	6 6 5	6 6 5	5-3-2 „ 17-14-5	15-3-2 „ 16-11-2
S. Arcot	5 1 4	5 11 0	6 3 4	6 2 6	11-14 „ 13-2	13-9-6 „ 14-8-6
Tanjore	5 12 2	6 0 2	6 8 0	6 8 0	15-12 „ 15-15	15-12 „ 15-15
Trichinopoly	5 15 1	5 15 1	7 0 0	7 0 0	12-3 „ 14-1	12-3 „ 14-1

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1896 AND THE CORRESPONDING PERIOD OF 1895—*concluded.*

Districts.	Average Wages per month.					
	Able-bodied Agricultural Labourer.		Syce or Horse-keeper.		Common Mason, Carpenter, or Blacksmith.	
	1895.	1896.	1895.	1896.	1895.	1896.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Madras—*contd.*						
Southern—						
Tinnevelly	5 4 0	5 4 0	6 10 8	6 10 8	12-6-8 to 14-13-4	12-6-8 to 14-13-4
Madura	5 11 0	5 11 0	5 14 0	5 14 0	13-2 „ 13-7	13-2 „ 13-7
Mysore—						
Mysore	7 8 0	7 0 0	7 0 0	6 0 0	15 0 0	15 0 0
Bangalore	5-0 to 10-0	5-0 to 10-0	7-0 to 12-0	7-0 to 12 0	10-0 to 22-8	15-0 to 30-0
Kolar	5 0 0	5 0 0	7 0 0	7 0 0	18 12 0	26 4 0
Tumkur	7 8 0	7 8 0	6 0 0	6 0 0	15-0 to 25-0	15-0 to 25-0
Hassan	5-0 to 6-4	6 4 0	8 0 0	8 0 0	22-8 „ 30-0	22-8 „ 30-0
Kadur	8 0 0	8 0 0	8 0 0	8 0 0	30 0 0	30 0 0
Shimoga	2-8 to 5-0	5-0 to 8-0	3-0 to 8-0	5-0 to 8-0	10-0 to 25-0	10-0 to 25-0
Chitaldrug	7 8 0	9 12 0	11 4 0	15 0 0	22-8 „ 26-4	26-4 „ 30-0
Coorg—						
Coorg	7-8 to 9-6	7-8 to 10-0	8 0 0	9-0 to 10-0	22 8 0	22 8 0
Aden	...	...	10-0 to 15-0	10-0 „ 15-0	30-0 to 37-8	30-0 to 37-8

J. E. O'CONOR,
Director-General of Statistics.

J. F. FINLAY,
Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

GOVERNMENT

DEPARTMENT OF REVENUE

IMPORTS OF COTTON, WHEAT

Statement of the Quantity (in hundredweight) of Cotton, Wheat, Linseed, and Indigo imported by rail and river January to 31st December 1896, compared with the

Articles and whence exported.	Imports in December.											
	Calcutta.			City of Bombay.			Karachi.			Total.		
	1894.	1895.	1896.	1894.	1895.	1896.	1894.	1895.	1896.	1894.	1895.	1896.
COTTON												
By Rail and River—												
Bengal	2,371	3,687	2,968	...	...	...	...	...	...	2,371	3,687	2,968
N.-W. P. & Oudh	34,814	122,162	60,418	41,140	168,512	97,498	..	...	...	75,954	290,704	157,916
Panjab	1,070	15,856	5,334	3,271	40,076	18,890	16,708	67,342	47,799	20,999	123,274	72,023
Cent. Provs.	624	2,934	4,840	5,586	67,874	47,894	...	...	...	6,210	69,905	52,740
Bombay	...	43	25	149,866	290,943	183,831	...	...	...	149,866	290,986	183,856
Sind	...	..	...	...	...	...	20,947	24,367	27,716	20,947	24,367	27,716
Madras	...	..	...	932	12	.	...	...	...	932	12	
Berar	407	4,807	3,699	111,852	287,733	200,286	...	...	...	112,349	292,540	203,985
Assam	220	818	1,712	...	...	...	...	...	...	220	818	1,712
Raj. & C. I.	836	2,359	421	26,196	58,416	50,871	...	...	...	27,032	60,778	51,292
Nizam's Terr.	...	..	...	1,579	13		...	...	...	1,579	13	...
Mysore	...	...	..	...	...	..	...	...	...	...	...	
TOTAL	40,432	151,770	79,423	340,372	913,582	500,270	37,655	91,709	75,515	418,459	1,157,067	754,208
By Sea—												
Bengal	*	*	501	*	*	...	*	*	...	*	*	501
Bombay	*	*	12,303	*	*	993	*	*	...	*	*	13,296
Sind	*	*	...	*	*	5,735	*	*	...	*	*	5,735
Madras	*	*	...	*	*	67	*	*	...	*	*	67
Burma	*	*	49	*	*		*	*	...	*	*	49
Non-Br. Ports in India	*	*	...	*	*	11,393	*	*	1	*	*	11,394
Foreign countries	*	*	14	*	*	3,461	*	*	...	*	*	3,475
TOTAL	*	*	12,867	*	*	21,649	*	*	1	*	*	34,517
TOTAL OF IMPORTS	40,432	151,770	92,290	340,372	913,582	620,919	37,655	91,709	75,516	418,459	1,157,067	788,725
WHEAT												
By Rail and River—												
Bengal	2,888	38,209	22,731	..	...	...	...	...	...	2,888	38,209	22,731
N.-W. P. & Oudh	163,196	112,779	13,397	...	...		...	...	...	163,196	112,779	13,397
Panjab	47,853	6,139	1	26,958	..	...	551,370	129,476	55,199	620,131	135,615	55,200
Cent. Provs.	3,363	2,492	14,521	35,527	16,244	987	...	...	...	35,850	18,506	15,508
Bombay	...	...	...	92,192	108,005	6,577	...	...	...	92,192	108,005	6,577
Sind	...	..	...	..	...	...	198,101	187,708	2,902	198,101	187,708	2,902
Madras	..	..	..	...	...	...	...	...	...	...		...
Berar	..	1,992	...	1,095	22	51	...	...	...	1,095	1,114	54
Assam	..	..	...	...	...	..	...	...	...	...	...	...
Raj. & C. I.	...	..	.	38,575	7,412	4,534	...	...		38,575	7,412	4,534
Nizam's Terr.	.	...	.	...	1,635	...	..	...	..	...	1,635	...
Mysore	..	..	...	...	...	...	...	...	..	...	...	.
TOTAL	214,210	160,481	50,650	194,347	133,318	12,152	749,471	317,184	58,101	1,158,028	610,983	120,993
By Sea—												
Bengal	*	*	..	*	*	..	*	*	...	*	*	..
Bombay	*	*	475	*	*	20	*	*	750	*	*	1,245
Sind	*	*		*	*	54,133	*	*	...	*	*	6 to 1[illegible],153
Madras	*	*	...	*	*	...	*	*	..	*	*	1-6 ,, ...
Burma	*	*	...	*	*	...	*	*	...	*	*	
Non-Br. Ports in India	*	*	.	*	*	1	*	*	...	*	*	1
Foreign countries	*	*	312,050	*	*	22,718	*	*	3,080	*	*	337,848
TOTAL	*	*	312,525	*	*	76,872	*	*	3,[illegible]	*	*	393,227
TOTAL OF IMPORTS	214,210	160,481	363,175	194,347	133,318	89,024	749,471	317,184	61,931	1,158,028	610,[illegible]	514,130

* Figures

NOTE.—The totals of imports for

OF INDIA.

AND AGRICULTURE.

LINSEED, AND INDIGO.

and by sea into Calcutta, the City of Bombay, and Karáchi, during the month of December 1896, and from its corresponding periods of the years 1894 and 1895.

Imports from January to December, inclusive.												
Calcutta.			City of Bombay.			Karáchi.			Total.			Articles and whence exported.
1894.	1895.	1896.	1894.	1895.	1896.	1894.	1895.	1896.	1894.	1895.	1896.	
												COTTON
												By Rail and River—
51,416	69,277	69,853	...	...	...	...	...	...	51,416	69,277	69,853	Bengal
327,613	413,501	366,434	223,070	531,894	471,587	...	...	1	550,683	945,455	838,022	N.-W. P. & Oudh
45,829	79,994	52,500	54,383	145,323	122,580	149,507	264,483	368,560	249,719	489,800	543,700	Panjab
6,799	7,317	12,422	97,697	186,521	244,350	...	...	...	104,496	193,838	256,772	Cent. Provs.
178	23	63	2,591,141	2,638,248	2,581,554	...	...	...	2,591,319	2,638,271	2,581,617	Bombay
...	...	...	...	...	...	314,400	274,297	236,814	314,400	274,297	236,814	Sind
...	...	...	56,125	40,857	81,871	...	...	...	56,125	40,857	81,871	Madras
4,388	22,152	60,667	871,224	1,122,711	1,154,844	...	...	...	875,612	1,144,863	1,215,511	Berar
20,126	14,955	18,093	...	...	...	...	...	...	20,126	14,955	18,093	Assam
37,385	31,078	14,127	609,473	761,883	649,899	...	...	...	646,858	792,961	664,026	Raj. & C. I.
...	...	...	17,916	28,279	35,381	...	...	...	17,916	28,279	35,381	Nizam's Terr.
...	...	...	105	57	4,040	...	...	...	105	57	4,040	Mysore
493,734	638,357	594,219	4,521,134	5,455,773	5,346,106	463,907	538,780	605,375	5,478,775	6,632,910	6,545,700	TOTAL
												By Sea—
*	*	14,140	*	*	...	*	*	...	*	*	14,140	Bengal
*	*	134,770	*	*	60,926	*	*	...	*	*	195,702	Bombay
*	*	...	*	*	207,435	*	*	...	*	*	207,435	Sind
*	*	20,707	*	*	7,280	*	*	...	*	*	27,987	Madras
*	*	10,969	*	*	2,559	*	*	...	*	*	13,528	Burma
*	*	...	*	*	1,152,847	*	*	2	*	*	1,152,849	Non-Br. Ports in India
*	*	5,179	*	*	75,060	*	*	...	*	*	80,239	Foreign countries
*	*	185,771	*	*	1,506,107	*	*	2	*	*	1,691,880	TOTAL
493,734	638,357	779,990	4,521,134	5,455,773	6,852,213	463,907	538,780	605,377	5,478,775	6,632,910	8,237,580	TOTAL OF IMPORTS
												WHEAT
												By Rail and River—
169,370	731,606	434,175	...	...	...	...	...	..	169,370	731,606	434,175	Bengal
1,491,631	1,695,020	850,999	135,088	568,471	8,735	...	...	...	1,626,719	2,263,491	859,734	N.-W. P. & Oudh
399,799	201,475	113,076	506,291	744,560	15,737	5,153,435	5,612,688	1,463,929	6,149,525	6,558,729	1,593,342	Panjab
22,410	33,645	143,469	885,538	730,644	638,302	..	...	...	907,948	764,289	781,831	Cent. Provs.
...	...	..	784,340	1,156,767	1,222,801	...	...	...	784,340	1,156,767	1,222,801	Bombay
...	...	...	...	...	...	1,812,899	2,487,180	885,704	1,812,899	2,487,180	885,704	Sind
...	...	..	90	169	...	...	...	...	90	169	...	Madras
...	1,139	5,798	25,969	51,694	34,563	...	...	...	25,969	52,833	40,361	Berar
464	2,470	78	...	...	...	...	...	...	464	2,470	78	Assam
...	990	...	348,903	366,345	588,079	...	...	...	348,903	367,335	588,079	Raj. & C. I.
...	...	...	1	3,438	1,503	...	...	...	1	3,438	1,503	Nizam's Terr.
...	...	...	1,567	...	5,747	...	..	...	1,567	...	5,747	Mysore
2,083,674	2,666,345	1,548,195	2,777,787	3,622,094	2,515,527	6,966,334	8,099,868	2,349,633	11,827,795	14,388,307	6,413,355	TOTAL
												By Sea—
*	*	804	*	*	4,659	*	*	822	*	*	6,285	Bengal
*	*	20,050	*	*	415,562	*	*	2,026	*	*	437,638	Bombay
*	*	...	*	*	940,856	*	*	47	*	*	940,903	Sind
*	*	1,563	*	*	...	*	*	...	*	*	1,563	Madras
*	*	46	*	*	139,717	*	*	22	*	*	139,785	Burma
*	*	2	*	*	38,712	*	*	21,256	*	*	59,970	Non-Br. Ports in India
*	*	312,050	*	*	77,919	*	*	24,805	*	*	414,774	Foreign countries
*	*	334,515	*	*	1,617,425	*	*	48,978	*	*	2,000,918	TOTAL
2,083,674	2,666,345	1,882,710	2,777,787	3,622,094	4,132,952	6,966,334	8,099,868	2,398,611	11,827,795	14,388,307	8,414,273	TOTAL OF IMPORTS

not available.
1894 and 1895 are defective.

GOVERNMENT

DEPARTMENT OF REVENUE

IMPORTS OF COTTON, WHEAT,

Statement of the Quantity (in hundredweight) of Cotton, Wheat, Linseed, and Indigo imported by rail and river January to 31st December 1896, compared with the

Articles and whence exported.	Imports in December.											
	Calcutta.			City of Bombay.			Karáchi.			Total.		
	1894.	1895.	1896.	1894.	1895.	1896.	1894.	1895.	1896.	1894.	1895.	1896.
LINSEED												
By Rail and River—												
Bengal	37,906	119,039	64,855	...	...	...	...	...	...	37,906	119,039	64,855
N.-W. P. & Oudh	8,451	20,772	7,686	3,278	400	16	...	...	...	11,729	21,172	7,702
Panjab	...	1,889	...	...	18	...	267	245	...	267	2,152	...
Cent. Provs.	3,693	454	...	25,600	3,507	3,050	...	...	...	29,293	3,961	3,050
Bombay	...	...	...	18,616	20,777	10,834	...	...	...	18,616	20,777	10,834
Sind	...	...	...	...	...	...	79	...	...	79	...	...
Madras	...	...	...	4	...	317	...	...	...	4	...	317
Berar	2,245	...	...	16,168	8,954	4,517	...	...	...	18,413	8,954	4,517
Assam	25	...	480	...	...	...	...	...	...	25	.	480
Raj. & C. I.	5,541	...	...	42,822	4,448	1,679	...	...	...	48,363	4,448	1,679
Nizam's Terr.	...	...	...	9,936	3,311	9,424	...	...	...	9,936	3,311	9,424
Mysore	...	...	...	...	...	...	...	...	..	...	...	...
Total	57,861	142,154	73,021	116,424	41,415	29,837	346	245	...	174,631	183,814	102,858
By Sea—												
Bengal	*	*	34	*	*	...	*	*	...	*	*	34
Bombay	*	*	...	*	*	9	*	*	9	*	*	18
Sind	*	*	...	*	*	5	*	*	...	*	*	5
Madras	*	*	...	*	*	...	*	*	...	*	*	...
Burma	*	*	...	*	*	...	*	*	...	*	*	...
Non-Br. Ports in India	*	*	...	*	*	145	*	*	...	*	*	145
Foreign countries	*	*	1	*	*	263	*	*	...	*	*	204
Total	*	*	35	*	*	422	*	*	9	*	*	466
Total of Imports	57,861	142,154	73,056	116,424	41,415	30,259	346	245	9	174,631	183,814	103,324
INDIGO												
By Rail and River—												
Bengal	53,579	44,947	29,872	6	2	...	...	...	...	53,585	44,949	29,872
N.-W. P. & Oudh	13,598	15,440	12,372	197	1	...	...	...	...	14,095	15,441	12,372
Panjab	403	...	45	6	...	...	939	324	434	1,348	324	479
Cent. Provs.	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	...	3	...	484	686	189	...	...	...	484	689	189
Sind	...	...	...	...	...	...	419	195	386	419	195	386
Madras	...	...	...	212	66	2	...	...	...	212	66	2
Berar	...	...	...	...	4	...	...	...	...	...	4	...
Assam	...	...	...	...	...	...	...	...	...	...	...	...
Raj. & C. I.	...	..	...	65	36	104	...	...	...	65	36	104
Nizam's Terr.	...	..	...	...	...	...	...	...	...	...	...	...
Mysore	...	...	...	...	...	...	...	...	...	...	...	...
Total	67,880	60,390	42,.89	970	795	295	1,358	519	820	70,208	61,704	43,404
By Sea—												
Bengal	*	*	...	*	*	...	*	*	...	*	*	...
Bombay	*	*	110	*	*	...	*	*	1	*	*	111
Sind	*	*	...	*	*	355	*	*	...	*	*	355
Madras	*	*	...	*	*	17	*	*	...	*	*	17
Burma	*	*	...	*	*	...	*	*	...	*	*	...
Non-Br. Ports in India	*	*	...	*	*	...	*	*	...	*	*	...
Foreign countries	*	*	...	*	*	...	*	*	...	*	*	...
Total	*	*	110	*	*	372	*	*	1	*	*	483
Total Imports	67,880	60,390	42,399	970	795	667	1,358	519	821	70,208	61,704	43,887

* Figures

NOTE.—The totals of imports for

Calcutta, the 6th March 1897.

OF INDIA.

AND AGRICULTURE.

LINSEED, AND INDIGO.

and by sea into Calcutta, the City of Bombay, and Karáchi, during the month of December 1896, and from corresponding periods of the years 1894 and 1895—contd.

Imports from January to December, inclusive.												
Calcutta.			City of Bombay.			Karáchi.			Total.			Articles and whence exported.
1894.	1895.	1896.	1894.	1895.	1896.	1894.	1895.	1896.	1894.	1895.	1896.	
												LINSEED
												By Rail and River—
2,785,704	2,073,553	2,342,820	...	...	...	...	...	...	2,785,704	2,073,553	2,342,820	Bengal
1,402,734	802,959	559,281	234,676	39,804	25,749	1,670	1,710	1,229	1,639,080	844,473	586,259	N.-W. P. & Oudh
3,709	3,069	469	2,474	3,752	25	22,543	25,806	14,256	28,786	32,627	14,750	Panjab
274,827	60,609	87,468	904,063	360,865	361,495	...	...	...	1,178,890	421,474	448,903	Cent. Provs.
...	...	194	1,290,127	1,187,720	1,507,176	...	...	...	1,290,127	1,187,720	1,507,370	Bombay
...	...	...	...	...	...	591	...	215	591	...	215	Sind
...	...	...	72,487	61,988	101,467	...	...	...	72,487	61,988	101,467	Madras
20,911	2,088	63,755	1,000,839	487,828	718,016	...	...	...	1,021,750	489,916	781,771	Berar
20,329	9,641	34,422	...	...	...	...	...	...	20,329	9,641	34,422	Assam
120,420	3,318	...	1,348,987	225,665	196,684	...	...	...	1,469,407	228,983	196,684	Raj. & C. I.
...	...	...	435,902	376,212	571,625	.	...	...	435,902	376,212	571,625	Nizam's Terr.
...	...	...	584	423	164	...	...	...	584	423	164	Mysore
4,634,694	2,955,237	3,088,349	5,290,139	2,744,257	3,482,401	24,804	27,516	15,700	9,949,637	5,727,010	6,586,450	TOTAL
												By Sea—
•	•	1,432	•	•	175	•	•	...	•	•	1,607	Bengal
•	•	...	•	•	1,342	•	•	88	•	•	1,430	Bombay
•	•	...	•	•	9,757	•	•	...	•	•	9,757	Sind
•	•	208	•	•	...	•	•	...	•	•	208	Madras
•	•	...	•	•	...	•	•	...	•	•	...	Burma
•	•	...	•	•	19,788	•	•	...	•	•	19,788	Non-Br. Ports in India
•	•	5	•	•	4,501	•	•	...	•	•	4,506	Foreign countries
•	•	1,645	•	•	35,563	•	•	88	•	•	37,296	TOTAL
4,634,694	2,955,237	3,089,994	5,290,139	2,744,257	3,517,964	24,804	27,516	15,788	9,949,637	5,727,010	6,623,746	TOTAL OF IMPORTS
												INDIGO
												By Rail and River—
61,706	70,311	52,572	7	9	...	...	...	...	61,713	70,320	52,572	Bengal
28,999	48,347	55,987	361	25	16	...	...	...	29,360	48,372	56,003	N.-W. P. & Oudh
592	1,428	75	185	37	11	6,324	5,033	8,075	7,101	6,498	8,161	Panjab
70	9	30	88	5	2	...	...	...	158	14	32	Cent. Provs.
...	3	...	1,341	2,386	4,459	...	...	...	1,344	2,389	4,459	Bombay
...	...	...	...	...	...	5,844	4,982	7,990	5,844	4,982	7,990	Sind
...	...	...	1,776	785	667	...	...	...	1,776	785	667	Madras
...	...	59	...	4	20	...	...	...	...	4	79	Berar
...	...	...	...	..	...	...	...	...	...	...	...	Assam
...	17	...	733	354	526	...	..	...	733	371	526	Raj. & C. I.
...	...	2	155	19	194	...	...	...	155	19	196	Nizam's Terr.
...	...	...	...	...	...	...	...	...	...	...	...	Mysore
91,367	120,115	108,725	4,649	3,624	5,895	12,168	10,015	16,065	108,184	133,754	130,685	TOTAL
												By Sea—
•	•	11	•	•	31	•	•	...	•	•	42	Bengal
•	•	220	•	•	...	•	•	43	•	•	263	Bombay
•	•	...	•	•	8,799	•	•	...	•	•	8,799	Sind
•	•	3	•	•	37	•	•	...	•	•	40	Madras
•	•	...	•	•	...	•	•	...	•	•	...	Burma
•	•	...	•	•	...	•	•	3	•	•	3	Non-Br. Ports in India
•	•	2	•	•	253	•	•	...	•	•	255	Foreign countries
•	•	236	•	•	9,120	•	•	46	•	•	9,402	TOTAL
91,367	120,115	108,961	4,649	3,624	15,015	12,168	10,015	16,111	108,184	133,754	140,087	TOTAL OF IMPORTS

not available.
1894 and 1895 are defective.

J. E. O'CONOR,
Director-General of Statistics.

DENZIL IBBETSON,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST JANUARY TO 22ND FEBRUARY 1896, AND FROM 1ST JANUARY TO 20TH FEBRUARY 1897.

N.B.—As regards the figures in column *Total Earnings from 1st January 1897*, audited figures have been used as far as possible.

Railway.	Average earnings per mile per week during the first-half of 1896.	Week ending 22nd February 1896. Mean mileage worked.	Week ending 22nd February 1896. Earnings. Total.	Week ending 22nd February 1896. Earnings. Per mile open per week.	Week ending 20th February 1897. Mean mileage worked.	Week ending 20th February 1897. Earnings. Total.	Week ending 20th February 1897. Earnings. Per mile open per week.	Earnings from 1st January to 22nd February 1896.	Earnings from 1st January to 20th February 1897.	Increase.	Decrease.
	R	Miles.	R	R	Miles.	R	R	R	R	R	R
State lines worked by companies.											
Standard gauge—											
East Indian	614	1,733	11,47,500	662	1,734	11,26,000	649	88,85,457	85,58,000	...	3,27,457
Bengal Central (a)	129	125	10,818	134	125	18,400	147	1,20,101	1,28,000	7,899	...
Bengal-Nagpur	160	862	1,59,369	185	802	1,27,000	147	12,54,329	10,54,000	...	1,98,329
Indian Midland (b)	141	752	97,110	129	752	1,11,000	148	8,42,856	8,37,000	...	5,856
East Coast (state) (Bezwada extn.)	160	21	4,204	200	21	3,200	152	33,332	24,800	...	8,532
Bezwada-Madras (Mac.-Eunúi sec.)	157	1	(c)149	149	9	3,900	433	(c) 149	11,300	11,151	...
Metre gauge—											
Rajputana-Malwa (d)	257	1,789	4,78,518	267	1,815	4,10,000	226	37,21,754	29,32,000	...	7,89,754
Palanpur-Deesa	70	17	900	53	17	1,000	59	5,753	6,100	347	...
South Indian	170	1,042	1,65,280	159	1,042	2,41,000	231	12,55,366	12,16,000	...	39,366
Mayavaram-Mutupet	87	54	3,520	65	54	9,000	167	29,695	34,400	4,705	...
Southern Mahratta (e)	129	1,105	1,53,689	132	1,105	1,21,000	104	10,04,590	8,68,000	...	1,36,590
Bengal and North Western (f)	165	756	1,25,054	166	819	1,23,000	150	9,23,894	8,13,000	...	1,10,894
Rohilkund and Kumaon (Lucknow-Bareilly section)	84	231	20,505	89	231	15,400	67	1,51,444	1,19,000	...	32,444
Assam-Bengal	86	159	17,054	111	300	20,900	58	1,27,058	1,51,000	23,942	...
TOTAL	262	8,707	23,90,888	275	9,606	23,30,800	259	1,83,53,778	1,67,52,600	...	16,01,178
State lines worked by the State.											
Standard gauge—											
North Western (state) (g)	235	2,644	6,44,135	244	2,797	6,08,000	217	45,94,662	41,12,000	...	4,82,662
Oudh and Rohilkhand (state) including the metre gauge link	238	797	2,01,952	253	820	1,59,000	194	14,94,635	12,07,000	...	2,87,635
Eastern Bengal (state) including metre and 2' 6" gauges	290	813	2,35,951	290	814	2,28,000	280	18,48,233	16,97,000	...	1,51,233
East Coast (state)	108	427	37,740	88	535	50,700	95	2,96,625	3,23,000	26,372	...
Metre gauge—											
Burma (state) (h)	191	834	2,41,747	290	880	2,23,000	252	15,57,158	16,83,000	1,25,842	...
Special gauges—											
Jorhat (state provincial)	44	28	1,024	37	28	2,400	86	5,981	12,200	6,219	...
Cherra-Companyganj (state provl.)	60	8	540	65	8	500	63	3,841	3,700	...	141
TOTAL	225	5,551	13,03,095	240	5,888	12,71,600	216	98,01,138	90,37,900	...	7,63,238
Lines worked by guaranteed cos.											
Standard gauge—											
Great Indian Peninsula (i)	541	1,490	9,16,305	615	1,491	6,07,000	407	66,05,872	47,75,000	...	18,30,872
Bombay, Baroda and Central India	510	401	3,02,213	750	401	2,76,000	599	26,42,350	20,45,000	...	5,97,350
Madras	251	840	2,08,910	249	840	2,21,000	263	15,19,089	14,67,000	...	52,089
TOTAL	498	2,791	14,87,428	533	2,732	11,04,000	395	1,07,67,311	82,87,000	...	24,80,311
TOTAL (GUARANTEED AND STATE)	289	17,049	52,41,411	307	17,086	47,06,400	266	3,89,22,227	3,40,77,500	...	48,44,727
Assisted companies.											
Standard gauge—											
Delhi-Umballa-Kalka	159	161	22,297	138	161	23,800	148	1,66,880	1,58,000	...	8,880
Tarkessur	300	22	6,480	294	22	7,000	345	49,939	43,000	...	6,939
Metre gauge—											
Rohilkund and Kumaon (Coy.'s sec.)	129	66	5,234	79	66	5,300	80	36,294	34,400	...	1,894
Bengal Dooars	112	30	4,104	116	30	3,200	89	48,026	24,900	...	3,726
Dibru-Sadiya	100	78	12,070	155	78	14,700	185	86,512	1,03,000	16,488	...
Special gauge—											
Darjeeling-Himalayan	301	51	11,648	228	51	11,000	216	84,681	80,000	...	4,681
TOTAL	175	414	61,891	149	414	65,600	158	4,52,932	4,43,900	...	9,032
Lines owned by native states and worked by other agencies.											
Standard gauge—											
Bina Goona	22	73	1,175	16	74	2,100	28	9,673	17,300	7,627	...
Bhopal-Ujjain	45	114	1,497	13	114	14,800	129	9,329	80,800	77,471	...
Nagda-Ujjain	...	...	...	...	34	1,900	56	...	11,800	11,800	...
The Nizam's guaranteed state	200	333	73,044	219	333	71,400	214	5,47,688	5,07,000	...	40,688
The Gaekwar's Petlad	228	13	1,070	148	13	1,300	100	10,671	7,500	...	3,171
Rajpura-Bhatinda	226	108	23,938	222	108	18,700	173	1,91,497	1,08,000	...	83,497
Kolar Gold-fields	270	10	2,090	270	10	4,000	400	21,774	25,800	4,026	...
Metre gauge—											
Southern Mahratta (Mysore sec.) (j)	98	362	35,094	97	362	39,600	109	2,60,014	2,44,000	...	16,014
The Gaekwar's Mehsana	111	93	6,759	73	93	6,800	73	48,033	50,000	1,367	...
Kolhapur	87	29	2,899	100	29	3,000	103	18,565	18,000	...	565
Special gauges—											
The Gaekwar's Dabhoi	90	72	6,318	88	72	4,700	65	41,159	32,100	...	9,059
Cooch Behar	66	22	1,427	65	22	1,300	59	9,444	9,800	356	...
TOTAL	130	1,249	1,56,513	127	1,264	1,69,600	134	11,68,447	11,18,100	...	50,347
Lines owned and worked by native states.											
Metre gauge—											
Bhavnagar-Gondal-Junagarh-Porbandar	145	334	55,816	167	334	41,700	125	3,57,006	2,70,000	...	87,006
Jetalsar-Rajkot	88	40	4,271	93	46	4,300	93	31,197	26,400	...	4,797
Jodhpore-Bickaneer	75	364	25,594	70	364	26,200	72	2,15,097	1,84,000	...	31,097
Oodeypore-Chitor (k)	43	61	3,200	52	60	2,400	40	19,400	15,900	...	3,500
Special gauge—											
Morvi	87	94	8,080	86	94	6,600	70	57,519	49,500	...	8,019
TOTAL	101	899	96,961	108	898	81,200	90	6,80,879	5,45,800	...	1,35,079
GRAND TOTAL	268	19,591	55,56,770	284	20,262	50,22,800	248	4,12,24,485	3,61,85,300	...	50,39,185

(a) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company. The working of this line has been taken in hand by the company from the 1st January 1897.

(b) Includes the Bhopal-Itarsi railway.

(c) Earnings for the 22nd February 1896, the line having been opened for traffic on that date.

(d) Includes the Godhra-Rutlam-Nagdá railway.

(e) Includes the Guntakal-Mysore frontier section.

(f) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(g) Includes the Jammu and Kashmir and the Hyderabad-Shadipalli railways.

(h) This line has been transferred to a company from the 1st September 1896, but until arrangements are made for the line to be formally taken over, it will be worked by the state on behalf of the company.

(i) Includes the Wardha Coal, the Dhond-Manmád, the Khámgaon, and the Amraoti railways.

(j) Includes the Mysore-Nanjangúd and the Yesvartpur-Mysore frontier sections.

(k) This line is being worked by the Bombay, Baroda and Central India Railway Company as a temporary measure.

CALCUTTA, *the 5th March 1897.*

G. A. ANDERSON

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

No. XLIV OF 1896-97.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Earnings from 1st April 1896*, audited figures have been used as far as possible.

Railway.	Average earnings per mile per week in 1895-96.	Week ending 22nd February 1896. Mean mileage worked.	Week ending 22nd February 1896. Earnings. Total.	Week ending 22nd February 1896. Earnings. Per mile per week.	Week ending 20th February 1897. Mean mileage worked.	Week ending 20th February 1897. Earnings. Total.	Week ending 20th February 1897. Earnings. Per mile per week.	Earnings from 1st April 1895 to 22nd February 1896.	Earnings from 1st April 1896 to 20th February 1897.	Increase.	Decrease.
State lines worked by companies.	R	Miles.	R	R	Miles.	R	R	R	R	R	R
Standard gauge—											
East Indian	609	1,733	11,47,506	662	1,734	11,26,000	649	4,86,52,648	4,77,04,000	...	9,48,648
Bengal Central (a)	144	145	10,818	134	145	18,400	147	8,44,755	8,50,000	5,245	.
Bengal-Nagpur	140	802	1,59,369	185	802	1,27,000	147	56,46,365	52,44,000	...	4,05,368
Indian Midland (b)	120	752	97,116	129	752	1,11,000	148	43,03,684	47,07,000	4,03,316	...
East Coast (state) (Bezwada extn.)	194	21	4,204	200	21	3,200	152	1,88,286	1,28,000	...	60,286
Bezwada-Mad. (Mad.-Ennur sec.)	158	1	(c)149	149	9	3,900	433	(c) 149	63,500	63,351	...
Metre gauge—											
Rajputana-Malwa (d)	253	1,789	4,78,518	267	1,815	4,10,000	226	2,11,05,940	1,76,00,000	...	35,05,940
Palanpur-Deesa	42	17	900	53	17	1,000	59	32,732	40,900	14,108	...
South Indian	107	1,042	1,65,200	159	1,042	2,41,000	231	81,23,313	79,76,000	...	1,47,313
Mayavaram-Mutupet	88	54	3,520	65	54	9,000	167	2,24,118	2,28,000	3,882	...
Southern Mahratta (e)	117	1,105	1,53,059	132	1,105	1,21,000	104	62,39,640	61,58,000	...	78,640
Bengal and North-Western (f)	144	750	1,45,054	100	819	1,23,000	150	49,07,173	49,50,000	...	17,173
Rohilkund and Kumaon (Lucknow-Bareilly section)	72	231	20,505	89	231	15,400	67	7,05,369	6,88,000	...	17,369
Assam-Bengal	76	159	17,654	111	300	20,900	58	(g)3,41,484	5,00,000	2,18,516	...
TOTAL	254	8,707	23,90,888	275	9,030	23,30,800	259	10,14,35,759	9,69,63,400	..	44,72,259
State lines worked by the State.											
Standard gauge—											
North Western (state) (h)	255	2,644	6,44,135	244	2,797	6,08,000	217	3,09,90,325	2,54,30,000	...	55,60,325
Oudh and Rohilkhand (state) including the metre gauge link	234	797	2,01,932	253	820	1,59,000	194	86,05,903	73,19,000	...	12,86,903
Eastern Bengal (state) including metre and 2' 6" gauges	337	813	2,35,951	290	814	2,28,000	280	1,28,56,063	1,35,10,000	6,53,937	...
East Coast (state)	94	447	37,740	85	535	50,700	95	17,54,931	21,14,000	3,59,069	...
Metre gauge—											
Burma (state) (i)	169	834	2,41,747	290	880	2,23,000	252	60,61,539	68,51,000	7,89,461	...
Special gauges—											
Jorhat (state provincial)	58	28	1,024	37	28	2,400	86	74,412	82,000	7,588	...
Cherra-Companygunj (state provl.)	57	8	546	68	8	500	63	20,283	22,800	2,517	...
TOTAL	238	5,551	13,63,095	240	5,888	12,71,600	210	6,03,63,450	5,53,28,800	...	50,34,650
Lines worked by guaranteed cos.											
Standard gauge—											
Great Indian Peninsula (j)	448	1,490	9,16,305	615	1,491	6,07,000	407	3,01,56,473	2,80,32,000	...	21,24,473
Bombay, Baroda and Central India	738	401	3,02,213	750	401	2,70,000	599	1,56,43,195	1,34,68,000	...	21,75,195
Madras	253	840	2,68,910	249	840	2,21,000	263	99,22,458	96,78,000	...	2,44,458
TOTAL	437	2,791	14,87,428	533	2,792	11,04,000	395	5,57,22,126	5,11,78,000	...	45,44,126
TOTAL (GUARANTEED AND STATE)	279	17,049	52,41,411	307	17,080	47,00,400	200	21,75,21,441	20,34,70,200	...	1,40,51,04[illegible]
Assisted companies.											
Standard gauge—											
Delhi-Umballa-Kalka	109	161	22,297	138	161	23,800	148	12,51,190	11,42,000	...	1,09,190
Tarkessur	205	22	6,480	294	22	7,000	345	2,71,623	2,72,000	377	...
Metre gauge—											
Rohilkund and Kumaon (Co.'s sec.)	117	66	5,234	79	66	5,300	80	3,61,469	3,87,000	25,531	...
Bengal Dooars	139	36	4,102	116	36	3,200	89	2,41,821	2,51,000	9,179	...
Dibru-Sadiya	150	78	12,070	155	78	14,700	188	5,29,718	5,84,000	54,282	...
Special gauge—											
Darjeeling-Himalayan	282	51	11,648	228	51	11,000	216	6,67,847	6,97,000	29,153	...
TOTAL	173	414	61,891	149	414	65,600	158	33,23,008	33,33,000	9,332	...
Lines owned by native states and worked by other agencies.											
Standard gauge—											
Bina-Goona	19	73	1,175	16	74	2,100	28	(k) 58,374	92,300	33,926	...
Bhopal-Ujjain	7	114	1,497	13	114	14,300	129	(l)11,287	4,34,000	4,22,713	...
Nagda-Ujjain	...	...	..	...	34	1,900	56	...	(m)51,900	51,900	...
The Nizam's guaranteed state	184	333	73,042	219	333	71,400	214	28,37,750	29,00,000	62,250	...
The Gaekwar's Petlad	110	13	1,070	128	13	1,300	100	60,988	1,05,000	38,012	...
Rajputa-Bhatinda	195	108	23,938	222	108	18,700	173	10,04,071	8,23,000	...	1,81,071
Kolar Gold-fields	301	10	2,096	270	10	4,000	400	1,42,524	1,45,000	2,476	...
Metre gauge—											
Southern Mahratta (Mysore sec.) (m)	98	362	35,092	97	362	39,600	109	16,5[illegible],724	15,22,000	...	1,30,72[illegible]
The Gaekwar's Mehsana	68	93	6,759	73	93	6,800	73	2,87,821	3,81,000	93,179	...
Kolhapur	82	29	2,899	100	29	3,000	103	1,10,241	1,07,000	...	3,24[illegible]
Special gauges—											
The Gaekwar's Dabhoi	72	72	6,318	88	72	4,700	65	2,23,444	2,04,000	...	19,44[illegible]
Cooch Behar	48	22	1,427	65	22	1,300	59	43,458	59,600	14,342	...
TOTAL	121	1,229	1,56,513	127	1,204	1,09,600	134	64,40,482	68,24,800	3,84,318	..
Lines owned and worked by native states.											
Metre gauge—											
Bhavnagar-Gondal-Junagarh-Porbandar	121	334	55,816	167	334	41,700	125	17,98,267	16,02,000	...	1,96,26[illegible]
Jetalsar-Rajkot	80	40	4,271	93	40	4,300	93	1,69,427	1,69,000	...	42[illegible]
Jodhpore-Bickaneer	60	364	25,594	70	364	26,200	72	9,75,703	10,90,000	1,14,237	...
Oodeypore-Chitor (o)	42	61	3,200	52	60	2,400	40	(p)74,162	1,16,000	41,838	...
Special gauge—											
Morvi	78	94	8,080	86	94	6,600	70	3,42,683	3,41,000	...	1,68[illegible]
TOTAL	85	899	96,901	108	898	81,200	90	33,00,302	33,18,000	..	42,30[illegible]
GRAND TOTAL	259	19,591	58,50,776	284	20,262	50,22,800	248	23,00,45,693	21,09,46,000	...	1,30,99,0[illegible]

(a) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company. The working of the line has been taken in hand by the company from the 1st January 1897.

(b) Includes the Bhopal-Itarsi railway.

(c) Earnings for the 22nd February 1896, the line having been opened for traffic on that date.

(d) Includes the Godhra-Rutlam-Nagda railway.

(e) Includes the Guntakal-Mysore frontier section.

(f) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(g) [illegible] 22nd February 1896.

(h) [illegible] frontier sections.

(i) This line has been transferred to a company from the 1st September 1896, but until arrangements are made for the line to be formally taken over, it will be worked by the state on behalf of the company.

(j) Includes the Wardha Coal, the Dhond-Manmád, the Khamgaon and the Amraoti railways.

(k) Total earnings from 1st May 1895 to 22nd February 1896.

(l) Total earnings from 11th November 1895 to 22nd February 1896.

(m) Total earnings from 15th July 1896 to 20th February 1897.

(n) Includes the Mysore-Nanjangud and the [illegible] frontier sections.

(o) This line is being worked by the Bombay, Baroda and Central India Railway Company as a temporary measure.

(p) Traffic earnings from 1st August 1895 to 22nd February 1896.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

RETURNS OF MOVEMENTS OF FOOD-GRAINS AND PULSES IN INDIA.

No. $\frac{737}{128-1}$ F.

Extract from the Proceedings of the Government of India, in the Department of Revenue and Agriculture: dated Calcutta, the 5th March 1897.

FAMINE.

READ—

Circular of the Government of India, No. 1 G.—22-1, dated the 9th January 1897.

RESOLUTION.

The circular read in the preamble requested Local Governments to co-operate with the Government of India in ascertaining and reporting the movements of food-grains between different parts of the country, and explained the steps which it was considered desirable to take to this end. The object of these returns was defined to be to help the mercantile community to gauge demand and supply in the matter of food-stocks by placing freely fully and promptly at the disposal of the public all the information of which the Government was in possession.

2. Local Governments were therefore asked to arrange that the District Officer of each district on the railway should receive weekly a return from each railway station in his district, showing the number of standard maunds of food-grains and pulses which have (1) arrived at, and (2) left the station *from or for places outside that district* during the week ending with the previous Saturday. These statements were then to be totalled for the district, and the totals communicated by deferred telegram to the Director-General of Statistics at Calcutta.

It was explained that movements of grain within the district should be carefully excluded. With regard to returns of grain and pulse crossing the land frontier into India, it was stated that as these returns would not reach District Officers in time to be included with the railway figures, they should be forwarded by post weekly to the Director-General. As regards traffic by road within India, it was stated that no general machinery existed by which it could be registered: and, though the means of registering it doubtless existed at certain points, yet to include it for some districts and not for others would be inexpedient. With regard to water-borne traffic, however, it was added that, as this traffic was of very great magnitude in certain parts of the country, it should be included whenever this was the case and local arrangements could be made for the collection of statistics.

3. The weekly returns which have reached the Government of India in pursuance of the above scheme are not as yet complete for all districts, but the Government of India trust that completeness will be secured as the system gradually settles down into working order.

4. The returns for the week ending the 27th February and for the period from 30th January to the 27th February, so far as they have been received, are published for general information. Similar returns will be published week by week in the *Gazette of India*.

ORDER.—Ordered that a copy of the above resolution with the returns be published in the Supplement to the *Gazette of India* for general information.

By order,

T. W. HOLDERNESS,

Deputy Secy. to the Govt. of India.

APPENDIX.

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (in Indian maunds) at PRINCIPAL PORTS.

[Net imports are indicated by +, net exports by —.]

		Week ending 27th February 1897.	1st November 1896 to 27th February 1897.
CALCUTTA	Imports	269,128	3,097,028
	Exports	Not yet received.	2,176,092 (up to preceding week)
RANGOON	Imports	4,613	187,213
	Exports	1,265,416	11,167,416
		—1,260,803	—10,980,203
MADRAS	Imports	32,700	207,500
	Exports	14,500	91,900
		+18,200	+115,600
BOMBAY	Imports	365,000	3,430,000
	Exports	131,900	1,893,500
		+233,100	+1,536,500
KARACHI	Imports	15,100	854,000
	Exports	21,700	5,277,700
		—6,600	—4,423,700

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds) by RAIL, ROAD, RIVER, and SEA.

[Net imports are indicated by +, net exports by −].

		Week ending 27th February 1897.	30th January to 27th February 1897.
BENGAL—			
Patna Division—			
PATNA	Imports	37,300	133,100
	Exports	21,400	112,300
		+15,900	+20,800
GAYA	Imports	2,600	15,200
	Exports	700	82,500
		+1,900	−67,300
SHAHABAD	Imports	9,800	38,100
	Exports	2,900	16,200
		+6,900	+21,900
SÁRAN	Imports	42,500	164,500
	Exports	2,100	50,500
		+4[illegible],400	+114,[illegible]
CHAMPÁRAN	Imports	7,4[illegible]	81,900
	Exports	2[illegible]	6,3[illegible]
		+7,2[illegible]	+75,600
MUZAFFARPUR (*Incomplete*)	Imports	2[illegible],9[illegible]	2[illegible],9[illegible]
	Exports	9[illegible]	9[illegible]
		+2[illegible],0[illegible]	+20,000
DARBHANGA (*Incomplete*)	Imports	9,200	59,700
	Exports	3,500	25,300
		+5,700	+34,400
Bhagalpur Division—			
MONGHYR	Imports	1,800	14,100
	Exports	19,300	401,300
		−17,500	−407,200
BHÁGALPUR	Imports	1,200	17,100
	Exports	37,100	367,800
		−35,900	−350,700

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by + , net exports by —.]

		Week ending 27th February 1897.	30th January to 27th February 1897.
BENGAL—*contd.*			
Bhagalpur Division—*contd.*			
PURNEA	Imports	3,000	9,047
	Exports	5,000	18,443
		—2,000	—9,396
MALDA	Imports	...	...
	Exports	300	700
		—300	—700
SANTHAL PERGANNAS	Imports	3,900	15,800
	Exports	29,300	137,000
		—25,400	—121,200
Rajshahi Division—			
RAJSHAHI	Imports	18,100	113,800
	Exports	1,200	10,700
		+16,900	+103,100
DINAJPUR	Imports	...	300
	Exports	21,000	134,000
		—21,000	—133,700
JALPAIGURI	Imports	13,600	37,300
	Exports	100	600
		+13,500	+36,700
DARJEELING	Imports	3,000	21,400
	Exports	400	700
		+2,600	+20,700
RANGPUR	Imports	1,800	4,600
	Exports	900	14,700
		+900	—10,100
BOGRA	Imports	100	400
	Exports	15,700	82,800
		—15,600	—82,400

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by +, net exports by —.]

		Week ending 27th February 1897.	30th January to 27th February 1897.
BENGAL—*contd.*			
Rajshahi Division—*contd.*			
PABNA	Imports	13,800	74,800
	Exports	6,300	8,900
		+7,500	+65,900
Dacca Division—			
DACCA (*Incomplete*)	Imports	300	1,300
	Exports	1,100	3,200
		—800	—1,900
NARAINGANJ	Imports	...	20,000
	Exports	40,000	149,900
		—40,000	—129,900
MAIMENSINGH	Imports	.....	63,300
	Exports	.....	2,000
		.....	+61,300
FARIDPUR	Imports	5,600	12,800
	Exports	2,300	5,000
		+3,300	+7,800
BACKERGANJ	Imports	...	...
	Exports	1,300	11,700
		—1,300	—11,700
Chittagong Division—			
TIPPERA	Imports	100	3,600
	Exports	900	9,800
		—800	—6,200
NOAKHALI	Imports	...	100
	Exports	100	1,600
		—100	—1,500
CHITTAGONG	Imports	25,200	54,800
	Exports	...	6,100
		+25,200	+48,700

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by +, net exports by −].

		Week ending 27th February 1897.	30th January to 27th February 1897.
BENGAL—*contd.*			
Burdwan Division—			
BURDWAN	Imports	3,600	21,900
	Exports	64,100	290,700
	−	60,500	−268,800
BIRBHUM	Imports	...	4,200
	Exports	...	768,900
		...	−764,700
HOOGHLY (*incomplete*)	Imports	1,500	13,600
	Exports	1,700	4,800
	−	200	+8,800
Presidency Division—			
24-PARGANAS	Imports	3,100	10,400
	Exports	300	13,200
	+	2,800	−2,800
NADIA	Imports	25,400	161,700
	Exports	32,700	150,700
	−	7,300	+11,000
MURSHIDABAD	Imports	200	2,800
	Exports	10,100	64,300
	−	9,900	−61,500

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by + , net exports by —.]

		Week ending 27th February 1897.	30th January to 27th February 1897.
BENGAL—*contd.*			
Presidency Division—*contd.*			
JESSORE	Imports	12,600	40,200
	Exports	1,800	21,000
	+	10,800	+ 19,200
KHULNA	Imports	...	...
	Exports	1,300	9 500
	—	1,300	—9,500
Chota Nagpur Division—			
HAZÁRIBAGH	Imports	6,000	36,400
	Exports	100	600
	+	5,900	+ 35,800
LOHÁRDAGA	Imports	...	4,200
	Exports	...	3,700
		...	+ 500
MÁNBHUM	Imports	5,100	19,800
	Exports	100	900
	+	5,000	+ 18,900
SINGHBHUM (*incomplete*)	Imports	200	1,100
	Exports	2,000	9,600
	—	1,800	—8,500
Orissa Division—			
CUTTACK	Imports	...	...
	Exports	17,700	81,500
	—	17,700	—81,500
BALASORE	Imports	900	3,300
	Exports	47,800	186,200
	—	46,900	—182,900

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by + , net exports by −.]

			Week ending 27th February 1897.	30th January to 20th February 1897.
BENGAL—*concld.*				
Orissa Division—*contd.*				
		−		
PURI	Imports		240	240
	Exports		241	241
		−	1	−1
NORTH-WESTERN PROVINCES—				
Meerut Division—				
SAHÁRANPUR	Imports		23,709	71,109
	Exports		4,605	16,305
		+	19,104	+54,804
MUZAFFARNAGAR	Imports		34,400	96,800
	Exports		1,300	11,200
		+	33,100	+85,600
MEERUT	Imports		35,400	91,900
	Exports		1,600	6,100
		+	33,800	+85,800
BULANDSHAHR	Imports		4,300	8,800
	Exports		6,700	22,400
		−	2,400	−13,600
ALIGARH	Imports		9,300	15,100
	Exports		11,500	22,200
		−	−2,200	−7,100
Agra Division—				
MUTTRA	Imports		5,945	15,545
	Exports		...	...
		+	5,945	+15,545

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by +, net exports by −].

		Week ending 27th February 1897.	30th January to 27th February 1897.
NORTH-WESTERN PROVINCES —*contd.*			
Agra Division—*contd.*			
AGRA	Imports	21,200	77,500
	Exports	13,200	53,500
	+	8,000	+ 24,000
FARUKHABAD	Imports	12,400	43,500
	Exports	200	200
	+	12,200	+ 43,300
MAINPURI	Imports	400	9,100
	Exports	.....	300
	+	400	+ 8,800
ETÁWAH	Imports	800	19,000
	Exports	2,000	2,700
	—	1,200	+ 16,300
ETAH (*incomplete*)	Imports	700	8,300
	Exports	1,300	6,200
	—	600	+ 2,100
Rohilkhand Division—			
BIJNOR (*incomplete*)	Imports	13,400	43,700
	Exports	.....	400
	+	13,400	+ 43,300
MORADABAD	Imports	29,000	87,300
	Exports	4,500	20,700
	+	24,500	+ 66,600
SHAHJAHÁNPUR	Imports	18,048	18,192
	Exports	391	397
	+	17,657	+ 17,795

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by + , net exports by—].

		Week ending 27th February 1897.	30th January to 27th February 1897.
NORTH-WESTERN PROVINCES —*contd.*			
Rohilkhand Division—*contd.*			
BUDAUN	Imports	900	1,800
	Exports	100	300
	+	800	+1,500
PILIBÍT	Imports	5,800	27,400
	Exports	100	900
	+	5,700	+26,500
Allahabad Division—			
CAWNPORE	Imports	54,000	306,900
	Exports	10,400	47,100
	+	43,600	+ 259,800
FATEHPUR	Imports	7,300	23,900
	Exports	...	600
	+	7,300	+ 23,300
BÁNDA	Imports	9,100	48,000
	Exports	200	600
	+	8,900	+ 47,400
HAMÍRPUR	Imports	2,100	13,500
	Exports	...	200
	+	2,100	+13,300
ALLAHABAD (*Incomplete*)	Imports	36,400	461,300
	Exports	700	2,300
	+	35,700	+459,000
JHÁNSI	Imports	10,400	33,000
	Exports	1,100	2,500
	+	9,300	+ 30,500
JALAUN	Imports	1,100	14,400
	Exports	...	500
	+	1,100	+ 13,900

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by +, net exports by—.]

		Week ending 27th February 1897.	30th January to 27th February 1897.
NORTH-WESTERN PROVINCES —*contd.*			
Benares Division—			
BENARES	Imports	22,600	76,400
	Exports	1,200	5,000
	+	21,400	+71,400
MIRZAPUR	Imports	7,100	12,600
	Exports	1,500	1,600
	+	5,600	+11,000
JAUNPUR	Imports	12,800	61,100
	Exports	100	1,800
	+	12,700	+59,300
GHAZIPUR	Imports	5,000	31,400
	Exports	100	2,700
	+	4,900	+28,700
Gorakhpur Division—			
BASTI	Imports	2,800	16,800
	Exports	500	8,100
	+	2,300	+8,700
Kumaun Division—			
GARHWÁL	Imports	...	400
	Exports	...	...
		...	+400
OUDH—			
Lucknow Division—			
LUCKNOW	Imports	18,600	51,100
	Exports	900	2,100
	+	17,700	+49,000
UNAO	Imports	1,200	51,400
	Exports	...	...
	+	1,200	+51,400
RAE-BARELI	Imports	7,000	111,500
	Exports	200	1,800
	+	6,800	+109,700

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by +, net exports by—].

		Week ending 27th February 1897.	30th January to 27th February 1897.
OUDH—*contd.*			
Lucknow Division—*contd.*			
SITAPUR	Imports	1,600	1,800
	Exports	2,900	9,400
	—	1,300	—7,600
KHERI	Imports	500	700
	Exports	7,200	27,100
	—	6,700	—26,400
HARDOI	Imports	10,800	63,900
	Exports	100	1,300
	+	10,700	+62,600
Fyzabad Division—			
FYZABAD	Imports	17,500	68,700
	Exports	1,700	5,500
	+	15,800	+63,200
GONDA	Imports	5,800	45,800
	Exports	1,600	9,400
	+	4,200	+36,400
BAHRAICH	Imports	500	1,000
	Exports	3,500	9,500
	—	3,000	—8,500
BARABANKI	Imports	6,200	6,200
	Exports	1,000	1,000
	+	5,200	+5,200
PANJAB—			
Delhi Division—			
HISSAR	Imports	44,300	84,600
	Exports	600	20,600
	+	43,700	+64,000
ROHTAK	Imports	600	1,900
	Exports	400	2,200
	+	200	—300

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by +, net exports by −].

		Week ending 27th February 1897.	30th January to 27th February 1897.
PANJAB—*contd.*			
Delhi Division—*contd.*			
GURGÁON (*Incomplete*)	Imports	9,000	25,400
	Exports	4,000	18,600
	+	5,000	+6,800
DELHI	Imports	73,900	181,300
	Exports	7,100	30,900
	+	66,800	+150,400
KARNÁL	Imports	9,400	24,700
	Exports	800	3,600
	+	8,600	+21,100
AMBALA	Imports	36,500	99,500
	Exports	4,500	17,900
	+	32,000	+81,600
SIMLA	Imports	2,700	7,600
	Exports	100	200
	+	2,600	+7,400
Jalandhar Division—			
JALANDHAR	Imports	1,900	5,900
	Exports	22,300	68,900
	—	20,400	—63,000
LUDHIANA	Imports	7,000	24,400
	Exports	30,000	139,100
	—	23,000	—114,700
FEROZPUR	Imports	11,200	28,900
	Exports	20,200	148,300
	—	9,000	—119,400
Lahore Division—			
MULTAN	Imports	7,500	38,400
	Exports	2,700	17,300
	+	4,800	+21,100
JHANG	Imports	600	4,400
	Exports	200	500
	+	400	+3,900

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by +, net exports by—.]

		Week ending 27th February 1897.	30th January to 27th February 1897.
PANJAB—*contd.*			
Lahore Division—*contd.*			
MONTGOMERY	Imports	2,400	27,200
	Exports	1,000	3,600
	+	1,400	+23,600
LAHORE	Imports	2,672	99,572
	Exports	6,603	18,003
		—3,931	+81,569
AMRITSAR	Imports	3,600	33,400
	Exports	10,500	46,800
	—	6,900	—13,400
GURDÁSPUR	Imports	600	6,000
	Exports	8,100	38,000
		—7,500	—32,000
Ráwal Pindi Division—			
SIÁLKOT	Imports	1,800	7,900
	Exports	5,200	21,100
	—	3,400	—13,200
GUJRÁT	Imports	6,800	40,700
	Exports	100	1,900
	+	6,700	+38,800
GUJRÁNWÁLA	Imports	1,900	15,300
	Exports	3,400	16,100
	—	1,500	—800
SHAHPUR	Imports	4,500	10,900
	Exports	700	1,900
	+	3,800	+9,000
JHELAM	Imports	15,795	65,495
	Exports	618	2,618
	+	15,177	+62,877

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by +, net exports by —.]

			Week ending 27th February 1897.	30th January to 27th February 1897.
PANJAB—*concld.*				
Ráwalpindi Division—*contd.*				
RÁWALPINDI	Imports		29,751	105,051
	Exports		2,300	8,300
		+	27,451	+ 96,751
Pesháwar Division—				
PESHÁWAR	Imports		14,500	33,100
	Exports		17,400	61,200
		—	2,900	— 28,100
Derajat Division—				
BANNU	Imports		*Nil*	300
	Exports		7,300	14,800
		—	7,300	— 14,500
DERA ISMAIL KHAN	Imports		500	2,700
	Exports		7,600	22,200
		—	7,100	— 19,500
MUZAFFARGARH	Imports		100	3,100
	Exports		2,600	14,800
			2,500	— 11,700
Ajmere-Merwara	Imports		4,900	8,800
	Exports		5,000	9,100
		—	100	— 300
BOMBAY PRESIDENCY—				
Guzerat Division—				
AHMADABAD	Imports		10,900	26,900
	Exports		7,100	12,600
		+	3,800	+ 14,300

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by +, net exports by —.]

		Week ending 27th February 1897.	30th January to 27th February 1897.
BOMBAY PRESIDENCY—*contd.*			
Guzerat Division—*contd.*			
KAIRA	Imports	9,300	15,400
	Exports	14,000	20,600
	—	4,700	—5,200
PANCH MAHÁLS	Imports	...	1,200
	Exports	...	65,100
		...	—63,900
BROACH	Imports	11,300	22,300
	Exports	4,600	23,300
	+	6,700	—1,000
SURAT	Imports	...	38,600
	Exports	...	15,700
		...	+ 22,900
Deccan—			
KHANDESH	Imports	20,100	57,800
	Exports	100	300
	+	20,000	+ 57,500
NASIK	Imports	14,200	31,500
	Exports	3,000	8,400
	+	11,200	+ 23 100
AHMADNAGAR	Imports	16,200	23,200
	Exports	2,800	9,200
	+	13,400	+ 14,000
POONA	Imports	19,600	39,021
	Exports	500	1,300
	+	19,100	+ 37,721
SHOLAPUR	Imports	3,900	5,300
	Exports	8,500	13,700
	—	4,600	—8,400

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by +, net exports by—.]

		Week ending 27th February 1897.	30th January to 27th February 1897.
BOMBAY PRESIDENCY—*concld.*			
Deccan—*contd.*			
SATARA	Imports	...	12,400
	Exports	...	1,400
		...	+11,000
Karnaták—			
BELGAUM	Imports	14,000	24,800
	Exports	2,200	110,200
	+	11,800	—85,400
BIJÁPUR	Imports	18,300	39,400
	Exports	400	1,000
	+	17,900	+38,400
DHARWAR	Imports	326,000	333,300
	Exports	1,780,900	1,832,100
	—	1,454,900	—1,489,800
TANNA	Imports	700	4,100
	Exports	1,400	44,300
	—	700	—40,200
KOLÁBA	Imports	...	26,000
	Exports	...	26,200
		...	—200
KOLHAPUR	Imports	8,808	65,608
	Exports	3,211	15,211
	+	5,597	+50,397
KANARA	Imports	...	1,600
	Exports	...	15,600
		...	—14,000

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by +, net exports by—].

		Week ending 27th February 1897.	30th January to 27th February 1897.
SIND AND BALUCHISTAN—			
SHIKÁRPUR	Imports	5,707	12,907
	Exports	115,690	256,390
		—109,983	—243,483
THAR-PÁRKAR	Imports	...	10,000
	Exports	...	30,700
		...	—20,700
UPPER SIND FRONTIER	Imports	1,200	1,800
	Exports	19,200	41,100
		—18,000	39,300
CENTRAL PROVINCES—			
Jubbulpore Division—			
SAUGOR	Imports	300	400
	Exports	3,100	8,500
		—2,800	—8,100
JUBBULPORE	Imports	14,000	41,500
	Exports	8,500	20,200
		+5,500	+21,300
Nerbudda Division—			
NARSINGHPUR	Imports	3,000	5,600
	Exports	7,500	15,600
		—4,500	—10,000
HOSHANGABAD (*incomplete*)	Imports	3,100	5,500
	Exports	5,700	10,100
		—2,600	—4,600
NIMAR	Imports	6,400	21,500
	Exports	3,400	6,800
		+3,000	+14,700
Nágpur Division—			
WARDHA	Imports	3,400	7,500
	Exports	800	2,700
		+2,600	+4,800

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by +, net exports by—].

		Week ending 27th February 1897.	30th January to 27th February 1897.
CENTRAL PROVINCES—*contd.*			
Nágpur Division—*contd.*			
NÁGPUR	Imports	14,900	52,700
	Exports	6,700	15,600
		+8,200	+37,100
CHÁNDA	Imports	300	5,400
	Exports	2,600	11,700
		—2,300	—6,300
BHANDÁRA	Imports	4,200	15,100
	Exports	900	6,000
		+3,300	+9,100
Chhattisgar Division—			
RAIPUR	Imports	100	100
	Exports	43,700	113,700
		—43,600	—113,600
BILÁSPUR	Imports	4,100	9,100
	Exports	4,900	14,200
		—800	—5,100
SAMBALPUR	Imports	200	600
	Exports	40,700	118,300
		—40,500	—117,700
BERAR—			
East—			
AMRÁOTI	Imports	12,400	22,700
	Exports	100	400
		+12,300	+22,300
West—			
AKOLA	Imports	8,800	8,800
	Exports	1,500	1,500
		+7,300	+7,300

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by +, net exports by —].

		Week ending 27th February 1897.	30th January to 27th February 1897.
BERAR—*contd.*			
West—*contd.*			
BULDÁNA	Imports	1,900	1,900
	Exports	.....	...
	+	1,900	+ 1,900
MADRAS—			
GANJAM	Imports	1,100	10,600
	Exports	4,500	18,900
	—	3,400	—8,300
VIZAGAPATAM	Imports	14,300	62,700
	Exports	*Nil*	5,900
	+	14,300	+ 56,800
GODÁVARI	Imports	300	900
	Exports	22,900	56,600
	—	22,600	—55,700
KISTNA	Imports	1,300	17,00
	Exports	18,400	58,400
	—	17,100	—56,700
NELLORE	Imports	3,900	11,500
	Exports	5,300	13,200
	—	1,400	—1,700
KARNÚL (*incomplete*)	Imports	6,300	13,100
	Exports	900	1,400
	+	5,400	+ 11,700
BELLARY	Imports	8,500	22,100
	Exports	900	12,700
	+	7,600	+ 9,400
ANANTAPUR	Imports	3,000	5,900
	Exports	1,900	3,600
	+	1,100	+ 2,300
CUDDAPAH	Imports	4,900	20,000
	Exports	1,900	12,800
	+	3,000	+ 7,200

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE (standard maunds)—continued.

[Net imports are indicated by +, net exports by −].

		Week ending 27th February 1897.	30th January to 27th February 1897.
MADRAS—*contd.*			
North Arcot	Imports	15,500	36,900
	Exports	14,500	43,900
	−	1,000	−7,000
Chingleput	Imports	1,100	2,500
	Exports	9,400	11,300
	−	8,300	−8,800
South Arcot	Imports	700	9,300
	Exports	17,200	77,900
	−	16,500	−68,600
Salem (*incomplete*)	Imports	1,200	1,400
	Exports	6,400	26,200
	−	5,200	−24,800
Coimbatore	Imports	8,500	33,200
	Exports	32,700	79,500
		−24,700	−46,300
Trichinopoly	Imports	772	4,872
	Exports	6,535	17,935
		−5,763	−13,063
Tanjore (*incomplete*)	Imports	...	12,100
	Exports	90,800	239,100
		−90,800	−227,000
Madura	Imports	4,200	11,400
	Exports	19,500	36,200
		−15,300	−24,800
Tinnevelly	Imports	19,800	58,500
	Exports	17,600	85,100
	+	2,200	−26,600
Malabar	Imports	53,600	153,100
	Exports	13,000	32,600
	+	40,600	−120,500
South Canara	Imports	1,400	59,020
	Exports	68,100	138,390
	−	66,700	−79,370

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GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

APPROPRIATION REPORT

ON

THE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR

1895-96.

BY

A. F. COX,

OFFG. COMPTROLLER AND AUDITOR GENERAL.

CONTENTS.

APPROPRIATION REPORT ON THE ACCOUNTS OF 1895-96.

GENERAL REVIEW.

Throughout the report the figures are tens of rupees (Rs. 1 = R10), with the last two figures cut off for brevity, thus, 149,7 reads one hundred and forty-nine thousand seven hundred tens of rupees.

1. Owing to the continued fall in the gold value of the rupee, the Government of India found itself face to face with the prospect of a heavy deficit in the Estimates of 1895-96. Before the presentation of those estimates, the Tariff Act was accordingly amended in December 1894, by the inclusion of cotton yarn and piece goods in the tariff, and a countervailing excise duty was also imposed on certain classes of cotton goods manufactured in this country. With the additional revenue thus expected to be obtained (1,455,0), the Government of India was able to secure equilibrium in the Estimates of the year in which the total revenue was expected to amount to 96,924,3 and the expenditure chargeable against it to 96,878,1, leaving a net surplus of 46,2 only. The rate of Exchange was taken in the Estimates at 13·09*d.* involving an excess expenditure of nearly 1,900,0 over the Budget Estimates of 1894-95. Provision was made for an increased scale of expenditure on Civil and Military Works which had been considerably restricted in the previous year, for an increase in the pay of Native Sepoys from R7 to R9 and for 150,0 for military preparations in connection with the disturbances in Chitral, for an increase in the Opium Expenditure due to an enhancement of the price paid to the cultivators of Bengal opium and to the purchase of Malwa opium for excise purposes. The Famine Insurance Grant, however, remained suspended. On the other hand, an improvement was estimated to be obtained from the reduction of the rate of interest on the bulk of the rupee debt, and from Railway, Land, Opium, and other revenues. The Financial Statement concluded with the remark that while the crisis was not yet past and the financial position could not be looked upon as safe till the Famine Grant had been renewed, yet the Government of India might claim to have made a full year's progress towards the restoration of their fortunes.

2. No sooner was the Financial Statement issued, than the complications in Chitral took a serious turn and it was decided to send a military expedition for the relief of the garrison, which cost 1,619,3 during the year, against a provision of 150,0 in the Budget. The occupation of Chitral and its communications also involved an expenditure of 86,6. The final result of the year would therefore have been a heavy deficit, if it were not for the rise in exchange during the year, the average rate obtained having been 13·638*d.* against 13·09*d.* a large improvement in the net revenue from Opium due partly to a saving in the expenditure consequent on the failure of the crops and partly to a rise in the price of Bengal opium, an increase in the revenue from Railways, Customs, Excise, Salt, Post Office and Telegraph, and a large saving on the estimate of the ordinary Military Expenditure, and that of the Civil Departments. These improvements were not only sufficient to meet the heavy expenditure on account of Chitral, but enabled the Government of India to restore the Famine Insurance Grant to 1,000,0, to refund to the Local Governments the special contributions aggregating 405,0 realised in 1894-95, to reduce with effect from 3rd February 1896 the cotton duties from 5 to 3½ per cent., to abolish the duty on yarns and still to close with a surplus of 1,534,0.

3. No changes in classification of Revenue and Expenditure requiring special notice here were made during the year.

4. The following summary gives the Budget and Account figures of 1895-96 to be reviewed in this report, and the details will be found in the statements on pages 154 to 166 :—

Receipts. Budget.	Receipts. Accounts.		Revenue and Expenditure.	Outgoings. Budget.	Outgoings. Accounts.
65,229,0	66,073,3	A	Principal Heads of Revenue .	11,280,5	10,351,2
805,1	825,1	B	Interest	4,115,5	4,044,8
2,781,0	2,840,4	C	Post Office, Telegraph, and Mint	2,657,5	2,594,9
1,630,2	1,684,5	D	Civil Departments . .	15,379,5	15,172,9
953,9	1,095,9	E	Miscellaneous . . .	6,103,7	5,933,3
...	...	F	Famine	55,0	586,5
...	...	G	Construction of Railways .	9,4	7,7
21,536,8	21,859,2	H	Railways	23,685,0	23,479,5
2,484,3	2,300,0	J	Irrigation	3,050,5	2,976,3
652,4	713,8	K	Buildings and Roads . .	5,817,0	5,810,5
851,6	978,0	L	Army Services . . .	25,193,1	25,398,2
...	...	LL	Special Defence Works .	154,7	101,3
...	...	M	Provincial Surplus + or Deficit — . . .	—623,3	+379,1
...	...		Imperial Surplus + or Deficit — .	+46,2	+1,534,0
96,924,3	98,370,2		TOTAL .	96,924,3	98,370,2

Receipts. Budget.	Receipts. Accounts.		Other Transactions.	Outgoings. Budget.	Outgoings. Accounts.
+46,2	+1,534,0		Imperial Surplus or Deficit as above . . .	...	...
...	...	N	Capital Outlay on Railways and Irrigation Works .	4,400,0	4,087,2
...	...	O	Permanent Debt . .	890,1	586,4
522,3	739,0	P	Unfunded Debt . . .	...	...
...	...	Q	Deposits and Advances .	823,2	1,316,0
...	...	R	Loans and Advances by Imperial Government . .	49,9	74,5
...	...	RR	Loans and Advances by Provincial Governments . .	463,5	164,1
...	...	S	Guaranteed and Subsidized Companies, Capital Accounts	619,0	185,9
...	80,5	T	Remittances . . .	2,5	...
17,000,0	17,664,5	U	Secretary of State's Bills .	17,706,8	18,742,2
25,125,7	25,032,6	V	Cash Balance, April 1st .	...	...
...	...		Ditto, March 31st .	17,739,2	19,894,3
42,694,2	45,050,6		GRAND TOTAL .	42,694,2	45,050,6

Comparison with the year 1894-95.

5. The comparison in respect of revenues with the year 1894-95 is as follows :—

REVENUES.	1894-95.	1895-96.	Difference. 1895-96, greater (+) or less (—).
Principal Heads of Revenue	63,585,1	66,073,3	+2,488,2
Interest	815,1	825,1	+10,0
Post Office, Telegraph, and Mint	2,645,6	2,840,4	+194,8
Civil Departments	1,629,0	1,684,5	+55,5
Miscellaneous	1,227,0	1,095,9	—131,1
Railways	21,244,1	21,859,2	+615,1
Irrigation	2,338,8	2,300,0	—38,8
Buildings and Roads	692,5	713,8	+21,3
Army Services	1,010,2	978,0	—32,2
TOTAL	95,187,4	98,370,2	+3,182,8

6. The important variations under *Principal Heads of Revenue* are the following :—

Land Revenue	+792,6
Opium	—199,9
Salt	+196,1
Stamps	+101,4
Excise	+194,7
Provincial Rates	+165,9
Customs	+1,162,4
TOTAL	+2,413,2

7. Under *Land Revenue* the increase occurred chiefly in the Central Provinces (108,9), the North-Western Provinces and Oudh (261,8), and Bombay (407,c) in consequence partly of postponements from the previous year and partly of revisions of settlements. In Bombay a part of the increase was also due to the collection in advance of a part of the revenue due in the current year. Under *Opium* the prices realised at the sales of Pengal opium were higher than those of the previous year (R 1,390 against 1,338), but the improvement due to this was more than counterbalanced by a reduction in the number of chests sold, the net result having been a falling off in the revenue of 81,0. There was also a falling off of 145,4 in the Malwa opium pass fees, owing to the depressed condition of the trade. In excise opium, however, there was an improvement due to an enhancement of the cost price at which Bengal opium is issued for excise purposes, in consequence of an increase in the price paid to the cultivator. The improvement in *Salt* revenue occurred mainly in Madras, in consequence of the high price of Government paper which ruled during the year, having induced dealers to pay the duty in cash instead of availing themselves of the option of taking credit for six months on

lodging Government paper as security. The improvements under *Stamps* and *Excise* represent as usual the normal growth of these revenues in consequence of the growing prosperity of the country. There was, however, a decline in the Excise revenue of the Central Provinces and the North-Western Provinces and Oudh in consequence of unfavourable agricultural seasons. Under *Provincial Rates* there was an increase in the Central Provinces and the North-Western Provinces and Oudh, due to postponements from the preceding year, and in Madras owing partly to the establishment of additional Punchayat Unions, and partly to the village cess collections having been made for the whole year, against nine months in the previous year. The increase under *Customs* was obtained chiefly from the import duty imposed on cotton goods and yarn in December 1894 and partly from an improvement in the productiveness of the other duties. The increase would have been much larger but for the reduction of the duty on cotton goods and the abolition of the duty on yarns in February 1896.

8. The improvement under *Interest* is more than accounted for by the increased revenue obtained from the investment of a part of the cash balances in England. *Post Office and Telegraph* exhibited normal growths which were specially enhanced by the opening of new Post Offices in Cashmere and Chitral, by an increase in state telegrams on account of the Chitral Expedition, and in consequence of the deduction from the telegraph revenue of the previous year of 43,2 which was refunded to the East Indian Railway on a re-adjustment of the rent paid by it for the lease of telegraph wires and instruments for the years 1887 to 1893. The principal items making up the improvement under *Civil Departments* are an increase of 11,7 under Police, due to larger receipts from private watchmen and the sale of a Police hulk, of 14,5 under Marine, chiefly in Madras, due to re-adjustment of the contribution made in the previous year to the Pamban Pilotage Fund on account of the dredger "Wenlock" and 10,3 under Scientific and other Minor Departments, due chiefly to increased demand for cinchona and quinine and to a contribution paid by the Poona Municipality towards the Reay Industrial Museum. The falling off under *Miscellaneous* is accounted for chiefly by the absence of the special receipts which occurred in 1894-95, namely, 68,9 on account of the capitalised value of lapsed pensions under the King of Oudh Loans and 9,5 on account of the refund obtained from Her Majesty's Imperial Government, of the share of the charges for the Opium Commission originally borne by the Government of India. The Gain by Exchange on capital transactions of subsidised Railways also fell short of the actuals of the previous year by 49,4.

9. The large improvement in the *Railway Revenue Account* was obtained from the additional mileage of railways opened for traffic during the year, from the heavy traffic connected with the Chitral Expedition, from an exceptionally heavy pilgrim traffic and from a better business generally in cotton, coal, wheat and rice. The increase would have been larger but for serious breaches caused on some of the lines by floods which led to the suspension of through traffic on them for nearly two months. The chief contributors to the improvement were the East Indian Railway (245,3), the North-Western Railway (231,5), the South Indian Railway (72,2), the Southern Mahratta Railway (69,8), the East Coast Railway (53,5) and the Burma Railway (59,8). There was, on the other hand, a falling-off on the Rajputana-Malwa and the Indian Midland Railways of 162,3 and 73,2 respectively, owing to a falling-off in the traffic in grain, oil-seeds and salt. Under *Irrigation* revenue the falling-off of 38,8 was due to the heavy winter rains of 1894-95 having reduced the demand for canal water in the North-Western Provinces for the rabi irrigation of that year, the collections for which were made in the year under review. The decrease was, however, counterbalanced to some extent by increases in the Punjab and Madras, due to the development of irrigation in the former province and to enhancement of water rates in the latter. Under *Buildings and Roads* there was an improvement in the receipts from sale of buildings and from ferry tolls. As regards *Army Services*, the receipts of the previous year included a special credit of 34,1 on account of the value of Ordnance stores supplied to the Nepal Durbar and his Highness the Amir of Afghanistan, and on account of the sale-proceeds of three troopships

in England. The receipts in 1895-96 were further reduced by the value of Commissariat stores issued to other Departments having been adjusted by deduction from expenditure, instead of as receipts and by smaller sales of malt liquor. These deficiencies were, however, made good to some extent by larger recoveries on account of expeditions which were credited for the first time as receipts, instead of being deducted from expenditure, and by an increase in the value of articles in possession of regiments on their transfer from the Indian to the British establishment.

10. The comparison of the expenditure side is given below. The average rate of exchange for the Secretary of State's drawings in 1895-96 was about 13·638*d.* against 13·1005*d.* in 1894-95. The decrease under the different heads in the exchange on the expenditure in England, due mainly to the higher rate of Exchange obtained during the year, is shown separately :—

	1894-95.	1895-96.	Difference, 1895-96, greater + or less — In the Exchange, on English expenditure.	Due to other causes.	Total.
Direct Demands on the Revenues	9,722,1	10,351,2	— 5,2	+ 634,3	+ 629,1
Interest	5,124,0	4,044,8	— 180,5	— 898,7	—1,079,2
Post Office, Telegraph, and Mint	2,466,2	2,594,9	— 3,0	+ 131,7	+ 128,7
Civil Departments	14,835,2	15,172,9	— 14,8	+ 352,5	+ 337,7
Miscellaneous	6,065,7	5,933,3	— 144,5	+ 12,1	— 132,4
Famine	610,2	586,5	— 1	— 23,6	— 23,7
Construction of Railways	19,6	7,7	...	— 11,9	— 11,9
Railways	23,592,6	23,479,5	— 407,8	+ 294,7	— 113,1
Irrigation	2,952,8	2,976,3	— 6	+ 24,1	+ 23,5
Buildings and Roads	5,352,8	5,810,5	...	+ 457,7	+ 457,7
Army Services	24,096,1	25,398,2	— 422,8	+ 1,724,9	+1,302,1
Special Defence Works	217,9	101,3	— 34,0	— 82,6	— 116,6
Total	95,055,2	96,457,1	—1,213,3	+2,615,2	+1,401,9

11. The decreases in the charges for Exchange require no special explanation, and it is necessary to refer only to the differences shown above as due to other causes.

12. Under *Direct Demands on the Revenues* there was an increase of 453,6 in the Opium expenditure, due partly to an increase in the price paid to the cultivator for crude opium from R5 to R6 per seer and partly to an increase in the outturn. Assignments and Compensations also showed an increase of 48,3, due to revision of settlements of alienated lands in Bombay, to payments of arrears and to an increase in the sale of Sambhar salt in 1894-95 having enhanced the compensation payable to the Jodhpur and Jeypur States. The remainder of the increase occurred chiefly under Land Revenue (49,3), due to normal growth of the charges for District Administration and Land Records and Agriculture, under Customs (28,3), due to the additional establishment necessitated by the re-imposition of cotton duties, under Salt (22,9), due to the re-introduction of the monopoly system in certain

excise factories in Madras and the transfer of large quantities of Government salt for storage and under Refunds and Drawbacks (19,5), due to drawbacks of cotton duties. The *Interest* charges in 1894-95 included a considerable amount of special expenditure connected with the conversion operations in India, while those of 1895-96 were diminished by the reduction of the rate of interest on the bulk of the rupee debt from 4 to 3½ per cent., by a considerable portion of the 4 per cent. debt not having been tendered for conversion and having therefore ceased to bear interest as it had been advertised for discharge, and by the transfer of a larger portion of the interest charges in India to the Railway and Irrigation Revenue Accounts in consequence of additional capital expenditure on State Railways and Irrigation Works, which was met from existing balances without a new loan. *Post Office and Telegraph* showed excesses as usual, due to continued growth of the departments, the increase under Telegraph being further enhanc by an extension of the programme for the construction of new lines which had been unusually curtailed in the previous year.

13. As regards the *Civil Departments*, the only items which require special mention are an increase of 146,3 under Political, due to payment of arrears of the subsidy of His Highness the Amir of Afghanistan, to charges connected with the visit of His Highness the Amir's son to England, and to the expenditure connected with the Chitral expedition, the Kurram Mission and the frontier levies in Dir and Swat, and an increase of 44,7 under Marine due to an enhancement of the contribution towards the expenses of Her Majesty's ships employed in the Indian seas, the decision of the arbitrator being that India must pay a share of the cost incurred by the Admiralty in the defence of Indian waters. Most of the other heads also showed usual increases owing to the growing needs of Administration, the only head which showed a decrease being Administration, under which there were some special payments in 1894-95 to the Bank of England and the Presidency Banks in India, in consequence of the extra work entailed on them by the conversion of the 4 per cent. rupee debt, and the supply of currency note forms, which were also exceptionally heavy. The normal growth of the retired list and an increase in the number of officers absent on leave in England enhanced the charges in the group *Miscellaneous*, but a part of the increase was counterbalanced by lapses of Political Pensions, by the transfer of a Waikia pension amounting to 5,9 from this head to Interest and by smaller charges for Special Commissions of Enquiry. The *Famine Insurance* Grant was maintained in both years at 1,000,0. But owing to a falling-off in the net earnings of the two Protective Railways, the Bengal-Nagpur and the Indian Midland, there was an increase in the net charge on the revenues on account of them. This, though shown under the Railway Revenue Account, is actually met out of this grant, and the increase in it consequently caused a corresponding reduction in the amount available for expenditure on the construction of Protective Railways and Irrigation Works, shown in this group. The programme of the year for the *Construction of Railways* from revenue was smaller than that of the previous year.

14. In the *Railway Revenue Account* there was a large increase in the working expenses of State Railways owing to larger traffic and to specially large renewals of engines on the East Indian Railway. The interest charges were also higher owing to the progress of railway construction. The increases were, however, counterbalanced to some extent by a large decrease in the surplus profits paid to the Great Indian Peninsula, the East Indian, and the Bombay, Baroda and Central India Railway on account of the Rajputana-Malwa Railway. The *Irrigation Expenditure* was higher owing to increased charges for interest consequent on the investment of further capital on the construction of Irrigation Works. The expenditure on *Buildings and Roads* in 1894-95 was exceptionally low owing to the stringent measures of economy adopted in that year in consequence of financial pressure. On the restoration of financial equilibrium the scale of expenditure under this head has been raised to the normal level. As regards *Army Services*, the increase is more than accounted for by the special expenditure connected with the Chitral Relief Force, and the occupation of Chitral and its communications. There was special expenditure also on account of the Tochi and Wano

garrisons, the reorganisation of the Army Commands and Staff in India, the increase in the pay of the Native Infantry from R7 to R9 a month and the payment of the British troops at a lower rate of exchange, namely, 13¼*d.*, against an average of 13¾*d.* in 1894-95. These increases were, however, counterbalanced by a saving in the ordinary expenditure, chiefly in the purchase of malt liquor, in the charges for provisions for native troops due to a fall in prices, in the Railway and other transport charges, in the charges for clothing due to the introduction of the new clothing scheme, in the payments to the War Office, the advances made in the previous year having been found to be larger than the amount due, in the furlough allowances of officers absent in England and in the supplies of Ordnance stores from England. The expenditure on *Special Defence Works* was considerably below that in 1894-95 owing to the gradual completion of the important works included in the programme.

Comparison of Accounts with Budget Estimates of 1895-96.

15. The following figures exhibit the differences in the net accounts between the Budget and the actuals, the differences due to the rise in the rate of exchange, which was taken in the Budget at 13·09*d.*, being shown in a separate column The comparison of the gross figures has been given before in paragraph 4:—

	Due to rise in exchange.	Better + Worse — Due to other causes.	Net.
Principal Heads of Revenue . .	+ 3,4	+1,770,2	+1,773,6
Interest	+ 191,9	— 101,2	+ 90,7
Post Office, Telegraph, and Mint .	+ 14,9	+ 107,1	+ 122,0
Civil Departments	+ 41,4	+ 219,5	+ 260,9
Miscellaneous	+ 148,1	+ 164,3	+ 312,4
Famine	...	— 531,5	— 531,5
Construction of Railways . . .	...	+ 1,7	+ 1,7
Railways	+ 422,8	+ 105,1	+ 527,9
Irrigation	+ 1	— 110,2	— 110,1
Buildings and Roads . . .	+ 6,8	+ 61,1	+ 67,9
Army Services	+ 298,7	— 377,4	— 78,7
Special Defence Works . . .	+ 3,3	+ 50,1	+ 53,4
COMBINED SURPLUS, IMPERIAL AND PROVINCIAL .	+1,131,4	+1,358,8	+2,490,2

16. The improvements due to the rise in the rate of Exchange require no special explanation, and it is necessary to explain only the differences shown above as due to other causes.

17. To the large improvement under *Principal Heads of Revenue* Opium alone contributed 949,6, being the net result of an improvement in the revenue of 263,3 and a saving in the estimated expenditure of 686,3. The sales of Bengal opium brought

in an increase of 396,6, chiefly from the actual prices having considerably exceeded those anticipated in the Budget and to a smaller extent from an increase in the quantity sold. On the other hand, there was a decrease of 134,1 in the pass fees on Malwa Opium, the exports of which seriously declined in consequence of the depressed condition of the trade. The saving in the expenditure resulted chiefly from a failure of the Opium crop in Bengal. The next largest improvement was obtained from Customs, the revenue under which showed an improvement of 202,6 and the expenditure a saving of 7,3. There was a large increase in the import duty on kerosine oil and liquors. The export duty on rice also yielded a specially high revenue. But the import duty on cotton goods fell considerably short of the anticipations in the Budget, and the deficiency was enhanced by the Tariff Act of February 1896, which, as explained in paragraph 2, abolished the duty on yarns, reduced the import duty on manufactured cotton goods from 5 to 3½ per cent., and imposed an excise duty of 3½ per cent. on cotton goods of all counts manufactured in Indian mills. The saving in expenditure resulted from the cost of the additional establishment required for the administration of the Cotton Duties Act having been over-estimated. The other heads which contributed to the improvement in the group under consideration are Excise (Revenue 188,1, Expenditure 2,2—total 190,3) under which the Revenue was under-estimated in Bengal, and in Madras and Bombay the estimates were exceeded owing, in the former, to a growing consumption of arrack and to enhanced rates of duty on country spirits, and in the latter to higher prices obtained at the re-sale of lapsed licences, to enhanced rates of still head duty and to increased sales of country spirits; Salt (Revenue 167,5, Expenditure 13,1—total 180,6), the better result under which was obtained chiefly from the high price of Government Securities having stimulated cash in lieu of credit sales in Madras; Stamps (Revenue 78,9, Expenditure 22,3—total 101,2) due to its normal growth; Forest (Revenue 18,3, Expenditure 83,9—total 102,2) the result under which was more favourable in consequence of the extraction of a larger quantity of timber by consumers, to the curtailment of departmental operations having diminished expenditure, which was over-estimated in the Budget. Provincial Rates also showed a moderate improvement. The only head which showed an appreciable falling-off was Land Revenue, the collections of which fell short of the estimate by 168,7 chiefly in the North-Western Provinces, Central Provinces, and the Punjab, owing to suspensions and remissions rendered necessary by bad agricultural seasons. The deficiency in the receipts was however to some extent made good by a saving of 92,0 in the estimated expenditure, chiefly under Land Records and Agriculture and Survey and Settlements, some of the operations not having been undertaken and the expenditure on some others having been over-estimated.

18. The *Interest* charges were higher partly on account of the payment in the year of two years' interest on the Bengal Uncovenanted Service Family Pension Fund deposits and partly on account of the discharge of the unconverted portion of the 4 per cent. loans having brought forward claims for arrears of interest. The better result under *Post Office, Telegraph and Mint* was the outcome partly of over-estimates under expenditure and partly of insufficient provision in the estimate of revenue for the growth of the operations of the departments which, as explained in para. 8, was specially large in the year under review in consequence of the opening of new post offices in Cashmere and Chitral and of a large increase in state telegrams on account of the Chitral Expedition. In the *Civil Departments* the expenditure of most of the departments was over-estimated in the Budget. The postponement of the reorganisation of the Burma Police and of the appointment of an additional Judge there till late in the year caused further savings. The result under Marine also was better owing to an increase in the receipts for work done for other departments and Local Governments. In the *Miscellaneous* group, the receipts from Gain by Exchange on capital transactions of Guaranteed and Subsidised Railways and other miscellaneous remittance transactions with London exceeded the Budget Estimate by 89,9. There was an increase under Miscellaneous also, in the receipts from rents and unclaimed deposits lapsing to Government, and in the Customs and Zariba receipts of Berbera and Bulhar. In the expenditure there were savings on the Budget chiefly under Territorial and Political Pensions due to lapses by deaths,

under Stationery and Printing, due to larger recoveries from the Post Office on account of work done, and under Miscellaneous, owing to provision having been made in the Budget Estimate of the Punjab for a reserve to meet unexpected expenditure which was charged in the accounts under the respective heads concerned. As regards *Famine Insurance*, it has been explained in para. 2 that it was decided to raise the grant to 1,000,0 including the net loss on revenue account of the Protective Railways (Bengal-Nagpur and Indian Midland), long after the issue of the Financial Statement for the year.

19. The improvement in the *Railway Revenue Account* was the net result of an increase in the revenue of 322.4 and an increase in the expenditure of 217,3. The increase in revenue was obtained, as explained in para. 9, from the heavy traffic connected with the Chitral Expedition, from an exceptionally heavy pilgrim traffic in the year, and from a good business generally in cotton, coal, wheat and rice. The increase was contributed chiefly by the North-Western Railway (335,7), East Indian Railway (243,4), Eastern Bengal Railway (131,6), Southern Mahratta Railway (68,7) and the South Indian Railway (63,5). On the other hand, there was a falling-off of 444,4 on the Great Indian Peninsula Railway and of 199,2 on the Rajputana-Malwa line. On the former the Budget anticipated a revival of traffic, but the expectation was not realized owing to continued failure of agricultural crops in the districts served by it. Under expenditure there was a large increase in the Working Expenses of State Railways in consequence of the larger traffic worked, heavier renewals of engines on the East Indian Railway and larger surplus profits paid to the East Indian Railway, the Bengal North-Western Railway, the Southern Mahratta Railway and the South Indian Railway. The increase was, however, counterbalanced to some extent by savings on the estimate of the surplus profits of the Great Indian Peninsula Railway, the charges for Land for the Bengal North-Western Railway for the Gogra bridge and Miscellaneous Railway Expenditure owing to surveys for new lines not having been undertaken to the extent provided for. The unfavourable result under *Irrigation* was due mainly to the heavy winter rains of 1894-95 having reduced the demand for canal water in the North-Western Provinces for rabi irrigation, to large remissions of water rates in the Godavari and Kistna Deltas in Madras owing to damages done to crops by heavy floods in the latter part of 1895, to restriction of expenditure in the North-Western Provinces in consequence of a very large falling-off in revenue, and to a delay in the preparation of the Estimates for the Cooum improvement scheme in Madras. The improvement under *Buildings and Roads* occurred almost wholly in the receipts from sale of buildings and from ferry tolls. Under *Army Services*, the Chitral Relief Force and the occupation of Chitral and its communications caused an excess over the Budget of 1,555,9, but 1,178,5 out of it was counterbalanced by a saving in the ordinary expenditure, due partly to over-estimates in the Budget notably under Army and Garrison Staff, Commissariat, Clothing and Ordnance and partly to savings in the estimate of the charges for Exchange Compensation Allowance owing to the rise in Exchange, to large savings under Commissariat chiefly in consequence of a fall in the prices of articles of food for men and animals, of less ordinary movements of troops and stores and of smaller purchases of commissariat stores and transport animals, to the introduction of the new clothing system and the inability of contractors to supply the full requirements of clothing and ordnance stores, to the absence of troops on field service having caused savings in the ordinary expenditure, to the cancellation of the orders for certain supplies of cordite and to smaller payments to the War Office, the advances made in the previous year having been found larger than the amount due.

20. The Budget estimated for an expenditure of 577,1 in excess of the revenue on the whole account, but a sum of 623,3 out of the Provincial and Local expenditure was payable from past accumulations of balances, leaving a net surplus in the Imperial account of 46,2. The accounts close with a surplus of 1,534,0 in the Imperial account and of 379,1 in the Provincial and Local account. The net Imperial Revenue has, therefore, been better than the Budget by 1,534,0—46,2=1,487,8, and the Provincial and Local expenditure by

623,3+379,1=1,002,4. The details of these fluctuations are given below, the signs + m ing better, and — worse, than the estimate :—

	Revenue Side.			Expenditure Side.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Tota
Principal Heads of Revenue .	+ 271,1	+ 573,2	+ 844,3	+ 828,0	+ 101 3	+ 92
Interest	+ 21,7	— 1,7	+ 20,0	+ 64,7	+ 6,0	+ 7
Post Office, Telegraph, and Mint .	+ 58,9	+ 5	+ 59,4	+ 58,6	+ 4,0	+ 62
Civil Departments . . .	+ 16,6	+ 37,7	+ 54,3	+ 76,0	+ 130,6	+ 206
Miscellaneous	+ 111,6	+ 30,4	+ 142,0	+ 162,9	+ 7,5	+ 170
Famine	..	...	...	— 518,2	— 13,3	— 531,
Construction of Railways . .	...	...	...	...	+ 1,7	+ 1,
Railways	+ 225,5	+ 96,9	+ 322,4	+ 234,8	— 29,3	+ 205,
Irrigation	— 84,3	— 100,0	— 184,3	— 16,0	+ 90,2	+ 74,
Buildings and Roads . . .	+ 8,0	+ 53,4	+ 61,4	— 6,8	+ 13,3	+ 6
Army	+ 126,4	...	+ 126,4	— 205,1	...	2, 5,
Special Defence Works . .	...	...	...	+ 53,4	...	+ 53,
Total .	+ 755,5	+ 690,4	+ 1,445,9	+ 732,3	+ 312 0	+ 1,044,
Total Net	+ 1,487,3	+ 1,002,4	+ 2,490,2	...	...	...

21. The improvement in the Provincial Section occurred mainly in the Principal Hea of Revenue and in the expenditure of the Civil Departments. The notable items makir up the difference in the Imperial Section are indicated in the following table :—

Imperial.	Better.	Worse.
Improvement due to the rise in the rate of Exchange . .	1,131,4	...
Land Revenue net (excluding improvement due to the difference in the rate of Exchange)	...	514,4
Opium " " " " " .	949,6	...
Salt " " " " " .	169,0	...
Excise " " " " " .	144,9	...
Customs " " " " " .	108,9	...
Forest " " " " " .	60,2	...
Interest " " " " " .	...	105,6
Post Office, Telegraph, and Mint " " " .	102,7	...
Gain by Exchange " " " " .	89,9	...
Famine Insurance " " " " .	...	518,2
Irrigation " " " " .	...	100,4
Army " " " " .	...	377,4
Special Defence Works " " " " .	50,1	...
Minor Improvements under other heads " " " " .	207,1	...
	3,103,8	1,616,0
Net Better .	1,487,8	

Section A.—PRINCIPAL HEADS OF REVENUE.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
63,585,1	REVENUE	65,229,0	65,832,7	66,073,3

22. The actuals exceeded the Budget Estimate by 844,[illegible], and the actuals of the previous year by 2,488,2. Of the improvement, as compared with the Budget, 263,3 occurred under Opium, due to better prices having been realized at the sales of Bengal opium, and to increase in the number of chests sold, reduced by a fall under opium pass fees, owing to the depressed condition of the trade, 202,6 under Customs, chiefly in Burma and Bengal, due in the former to a general improvement in the import trade, and to exceptionally large exports of rice to foreign ports, and in the latter to duty on oil and large exports of rice, counterbalanced by a decline, chiefly in Madras and Bombay, due to the reduction of import duty on cotton goods and the abolition of duty on twist and yarn; 167,5 under Salt, chiefly in Madras, owing mainly to large cash sales due to the high price of Government Paper. Stamp and Excise revenue also had their normal growth, the improvements being 73,9 and 188,1 respectively. Provincial Rates contributed 53,0 and Assessed Taxes 36,0, due mainly to more careful assessment, and Forest contributed 18,3. The only head which showed a falling-off was Land Revenue, which declined by 168,7, mainly in the North-Western Provinces, the Central Provinces and the Punjab, due chiefly to suspensions and remissions rendered necessary by unfavourable seasons and failure of crops.

23. Of the improvement, as compared with the actuals of the previous year, 1,162,4 occurred under Customs due chiefly to the causes mentioned above; 792,6 under Land Revenue chiefly in the North-Western Provinces, the Central Provinces, and Bombay in consequence of postponement of previous year and revision of settlement; 196,1 under Salt, chiefly in Madras. There were also improvements under Stamps (101,4), Excise (194,7), Provincial Rates (165,9), Assessed Taxes (27,1), Forest (29,0), Registration (6,7), and Tributes from Native States (12,2). Under Opium there was a falling-off of 199,0, due partly to a fall in the number of chests sold, and partly to the decline in pass fees noticed above.

I.—Land Revenue.

24. The receipts under this head showed a falling-off of 168,7 as compared with the Budget, and an improvement of 792,6 over the actuals of the previous year. The decline was largest in the North-Western Provinces, the Central Provinces and the Punjab, partly counterbalanced by a rise in Madras and Bombay. The improvement as compared with the actuals of the previous year occurred chiefly in Bombay, the North-Western Provinces and the Central Provinces.

			India.	Central Provinces.	Burma Upper	Burma Lower.	Assam.	Bengal	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Ordinary Land Revenue.	Accounts.	1894-95	127,4	653,4	160,0	1,076,0	556,0	3,781,2	5,828,0	2,293,5	5,383,0	3,566,2	23,426,5
	Budget	1895-96	140,7	803,0	130,0	1,060,0	570,5	3,775,0	6,244,1	2,350,7	5,354,7	3,903,0	24,453,6
	Revised	1895-96	127,4	801,7	155,0	1,140,8	560,6	3,796,2	6,107,0	2,320,0	5,277,1	3,923,1	24,223,9
	Accounts	1895-96	129,4	762,5	147,7	1,129,0	551,0	3,811,3	6,089,2	2,306,8	5,311,8	3,959,0	24,197,7
Assessment of Alienated Lands less Quit Rents.	Accounts.	1894-95	...	...	...	...	...	7,5	...	23,1	...	961,3	991,9
	Budget	1895-96	...	...	...	...	...	7,4	...	23,4	...	962,4	993,2
	Revised	1895-96	...	...	...	...	...	5	...	23,[illegible]	...	965,0	989,0
	Accounts	1895-96	...	...	...	...	...	7,8	...	22,4	...	970,2	1,000,4
Sale of Proprietary Right, Sale of Waste Lands, etc., and Receipts for the Improvement of Government Estates.	Accounts	1894-95	1,8	...	...	..	2,0	69,0	1,2	5,8	4,0	...	84,4
	Budget	1895-96	1,1	...	...	...	2,1	50,6	9	30,0	1,6	...	96,2
	Revised	1895-96	1,1	...	...	...	2,1	60,2	1,0	11,5	29,4	..	105,3
	Accounts	1895-96	1,1	...	...	...	1,5	64,7	1,0	17,7	8,6	...	94,9
Capitation Tax or House Tax levied in lieu thereof, including Thathameda Tax.	Accounts	1894-95	1,4	...	557,0	401,0	...	1,4	...	...	...	...	961,7
	Budget	1895-96	1,5	...	573,4	401,7	...	2,2	...	...	...	...	978,8
	Revised	1895-96	1,5	...	533,4	411,0	...	2,0	...	...	...	...	946,9
	Accounts	1895-96	1,5	...	526,4	411,8	...	1,7	...	...	...	...	941,4

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

I.—Land Revenue—*continued.*

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total
Fisheries and other Receipts classed as Miscellaneous Revenue.	Accounts.	1894-95	12,8	5,0	80,3	180,6	44,2	31,8	42,6	88,3	206,8	27,5	71[illegible]
	Budget.	1895-96	10,8	4,3	74,6	201,1	42,4	48,9	41,8	85,7	240,0	27,3	77[illegible]
	Revised.		12,0	4,0	81,6	185,2	44,3	29,6	43,6	91,7	203,2	26,8	78[illegible]
	Accounts.		13,4	4,8	82,0	187,2	45,2	19,7	44,3	93,2	271,7	25,8	78[illegible]
TOTAL	Accounts.	1894-95	143,4	658,4	2,456,7		602,2	3,890,9	5,872,7	2,410,7	5,504,4	4,555,0	26,184
	Budget.	1895-96	154,1	897,3	2,465,8		621,0	3,885,0	6,286,8	2,490,7	5,500,0	4,892,7	27,206
	Revised.		142,0	806,0	2,515,0		613,0	3,888,5	6,151,6	2,446,4	5,509,7	4,915,8	27,048
	Accounts.		145,7	767,3	2,485,0		597,7	3,905,2	6,134,5	2,440,1	5,592,1	4,955,0	27,022
Deduct—Land Revenue due to Irrigation.	Accounts.	1894-95	...	...	...		...	...	117,5	30,8	541,7	86,1	7[illegible]6
	Budget.	1895-96	...	...	..		...	...	117,5	40,6	650,0	112,6	929
	Revised.		...	...	..		...	...	117,5	40,6	601,1	96,6	8[illegible]6
	Accounts.		...	...	...		...	..	117,5	43,4	582,0	78,2	821,
TOTAL	Accounts.	1894-95	143,4	958,4	2,456,7		602,2	3,890,9	5,755,2	2,379,0	5,052,7	4,468,9	25,408,
	Budget.	1895-96	154,1	897,3	2,465,8		621,0	3,885,0	6,169,3	2,450,1	4,937,0	4,780,1	26,360,
	Revised.		142,0	806,6	2,515,0		613,0	3,888,5	6,034,1	2,405,5	4,908,6	4,819,2	26,192,
	Accounts.		145,7	767,3	2,485,0		597,7	3,905,2	6,017,0	2,396,7	5,009,5	4,870,8	26,200,

25. Under *Ordinary Land Revenue* the receipts in India fell short of the Budget by 3,0 under fixed collections, of which 1,6 occurred in Coorg, owing to the postponement of settlement operations in two Taluks, and 1,2 in Ajmere, owing to too sanguine an estimate. Under fluctuating collections the fall amounted to 8,1, of which 7,8 occurred in Baluchistan, owing to an indifferent season and to a fall in the prices of food-grains. In the Central Provinces the anticipated increase of revenue from revised settlement operations was not realized, owing chiefly to the non-realization of the suspended revenue in the Damoh and Saugor Districts, to the further suspension in the Damoh and Jubbulpore Districts, to the postponement in the Saugor, Narsingpur, and Hoshangabad Districts of the revised Settlement, and to the low collections in the Jubbulpore District of the February kist. In Upper Burma the falling-off, due to shrinkage in the area under cultivation owing to deficient rainfall, was more than made up by arrears of revenue collected. In Lower Burma the actuals were higher owing to the collections of arrears, to an increase in the area of assessment, and to prompt realization of current demands. In Assam the deficiency was due to unrealized revenue, chiefly in the Assam Valley Districts. In Bengal the improvement was due to the inclusion of receipts on account of Malikana, provided for under *Miscellaneous*, and to the exceptionally large collections from Government estates, which exceeded the Budget by 95,0, counterbalanced by a shrinkage of about 70,0 in the revenue from fixed collections and from quit-rents of Tributary estates. In the North-Western Provinces the deficit was due to the non-realization of a large part of the arrears (175,0) of the previous year owing to the failure of crops. In the Punjab the actuals exceeded those of the previous year in consequence of the revision of settlements in some districts, but fell short of the Budget owing partly to suspensions and remissions of revenue rendered necessary by a bad harvest and partly to floods in some districts. In Madras the falling-off was due to the relinquishment of water-rate in Godavari, and to the anticipated increase in settlement rates in Malabar not having been made, partly counterbalanced by prompt and advance collections and a favourable season. In Bombay the excess was due to the recovery of arrears and the collection in advance of a portion of the revenue due in 1896-97, to the disforesting of certain forest lands and bringing them under cultivation, and to favourable crops. In some districts, the additional revenue expected from revision of settlement was not realized, while the absence of rainfall and unfavourable inundations injuriously affected the crops in others.

26. Under *Assessment of Alienated Lands less Quit-Rents* the improvement as compared with the Budget occurred entirely in Bombay and was due to the introduction of Revised settlements, partly counterbalanced by a falling-off due to the exclusion of unculturable lands from the holdings of Jaghirdars and by lapses on the death of alienees. In Bengal the receipts of Police or Thanadari lands were included in the Revised under *Ordinary Land Revenue*, but the proposed change in classification was afterwards abandoned.

27. Under *Sale of Proprietary Right, etc.*, in Bengal the increase was due to the sale of Government estates and of waste lands in the Sunderbans (11,4), and to larger receipts on account of 12 per cent. on collections from Government Estates (2,5) consequent on the improved collections referred to above, while the sale of lands in the Lahore and Mooltan Districts in the Punjab fell much below the expectations of the Budget. In Madras the Revised included 23,6 expected to be realized in the Kistna District, which, however, did not accrue within the year.

28. Under *Capitation Tax, etc.*, in Upper Burma the rate of assessment of Thathameda tax was reduced in several districts on account of failure of crops, but in Lower Burma there was an improvement

Section A—PRINCIPAL HEADS OF REVENUE—*continued.*

I.—Land Revenue—*continued.*

under Capitation Tax owing to immigration from Upper Burma in some of the Districts and to the natural growth of population.

29. Under *Miscellaneous* the improvement in India was in cattle-grazing fees in Baluchistan. In Upper Burma it was contributed chiefly by larger receipts from petrolium wells, jade and amber, and fines imposed under Village Regulations. There was also a receipt of 3,3 from royalty on rubies, and of 6 from fruit trees, not foreseen in the Budget. In Lower Burma the fishery revenue was over-estimated. In Assam an increase in the number of applications for settlements brought more Survey fees. In Bengal the fall was due chiefly to the adjustment of Malikana receipts under *Ordinary Revenue* and partly to smaller recovery of Survey charges and to smaller miscellaneous receipts. In the North-Western Provinces the increase was due to improved Record-room receipts (1,3) and to special credits by recovery in India of Law charges in England on account of appeals from India (1,1). In Madras the Budget was raised in the Revised, but the actuals showed a further improvement.

30. Under *Land Revenue due to Irrigation* there was a decrease of 108,0 as compared with the Budget Estimate of which 76,4 occurred in Madras due to large remissions of water-rates in the Godavari and Kistna deltas owing to damages to crops by heavy floods in the latter part of 1895, and to exemption from enhanced water-rate in certain villages in Godavari. In Bombay the decrease of 34,4 was due to a falling-off of revenue from the Desert and Begari canals and the Eastern Nara works owing to insufficient water-supply, unfavourable inundation and less rabi cultivation. As compared with the actuals of the previous year, there was an improvement of 45,6. The increase in Madras (40,9) was mainly due to the enhancement of water-rates on the Godavari, Kistna and Cauvery delta systems, and the improvement in the Punjab (12,6) was due to increased credits to the Chenab canal.

31. The following statements A and B give the usual particulars regarding the distribution of Land Revenue between the Imperial and the Provincial Governments:—

A.—Transactions affecting the Distribution of Land Revenue in 1895-96.

Provinces.	Credits + Debits — to Provincial.				
	Transfers under contract.	Subsequent Recurring Transfers.	Special Transfers.	Miscellaneous Adjustments	Total Adjustments.
Central Provinces	+220,5	—3	+43,0	...	+263,2
Burma	+414,3	+5,0	+180,0	...	+599,3
Assam	—112,7	...	+16,0	...	— 96,7
Bengal	—143,9	+40,8	+31,2	...	— 71,9
North-Western Provinces and Oudh	—250,6	—3	+50,[illegible]	...	—200,9
Punjab	+348,5	+10,0	+1	...	+358,6
Madras	+325,4	—2,5	+30,1	...	+353,0
Bombay	+771,4	—5 0	+57,3	...	+823,7

B.—Distribution of Land Revenue in 1895-96.

Provinces.	Total Revenues to be divided proportionally.	Proportion assigned to Provincial Governments.	Provincial Share.	Special adjustments noted above.	Revised share.	Land Revenue not included in the Division			Final Distribution of Land Revenue			
						Impl	Prov.	Local	Impl.	Prov	Local.	Total
Central Provinces	767,3	One-fourth	191,8	+263,2	455,0	...	..	.	312,3	455,0	...	767,3
Burma	1,727,5	One-fourth	431,9	+599,3	1,031,2	757,0	...	5	1,453,3	1,031,2	[illegible]	2,485,0
Assam	96,2	One-fourth	24,0	—96,7	—72,7	...	501,5	..	108,0	428,8	...	537,7
Bengal	3,852,4	One-fourth	963,1	— 71,9	891,2	2,3	59,5	.	2,063,5	941,7	...	3,005,2
N.-W. Provinces and Oudh	6,079,6	One-fourth	1,519,9	—200,9	1,319,0	...	52,2	2,7	4,700,6	1,371,2	2,7	6,134,5
Punjab	2,455,9	One-fourth	609,0	+358,6	967,6	..	...	4,2	1,468,3	967,6	4,2	2,440,1
Madras	5,320,5	One fourth	1,331,6	+353,0	1,684,6	9	...	264,7	3,042,8	1,684,6	264,7	5,5[illegible]2,1
Bombay	3,969,6	One-fourth	992,4	+823,7	1,816,1	...	970,2	15,2	2,153,5	2,786,3	15,2	4,955,0

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

32. The details of the Recurring and Special transfers are given below :—

CENTRAL PROVINCES.

Recurring transfers.

Provincial to Imperial.

Contribution towards the cost of the Thuggee and Dacoity Department	—3	
		—3

Special transfers.

Imperial to Provincial.

Refund of Special Contribution by Provincial in 1894-95 . . .	43,0	
		43,0

BURMA.

Recurring transfers.

Imperial to Provincial.

For cost of additional Customs establishments for the operation of the new Tariff Act, VIII of 1894	5,0	
		5,0

Special transfers.

Imperial to Provincial.

Refund of Special Contribution by Provincial in 1894-95 . . .	180,0	
		180,0

ASSAM.

Special transfers.

Imperial to Provincial.

Refund of Special Contribution by Provincial in 1894-95 . . .	16,0	
		16,0

BENGAL.

Recurring transfers.

Imperial to Provincial

Charges for Imperial buildings transferred to District Boards . .	3,4	
Towing charges of *Khotas*	1,0	
Charges for Hidglee Tidal Canal	14,6	
Cost of additional Customs establishment for the operation of the new Tariff Act, VIII of 1894	22,6	
Assignment for Gnatong Police for 1895-96	1,6	
Cost of additional expenditure on account of Customs Accounts Audit Department of the Board's Office for 1895-96	2	
	43,4	

Provincial to Imperial.

Interest payable by Provincial Government on Hidglee Canal Loan .	—2,6	
		40,8

Special transfers.

Imperial to Provincial.

Salary of Mr. H. Davis, gardener at Shibpur, for 1895-96 . . .	1	
Refund of Special Contribution by Provincial in 1894-95 . . .	30,0	
Assignment for proposed transfer of Mackillop's Hill to the Labong Cantonment	1,1	
		31,2

N.-W. PROVINCES AND OUDH.

Recurring transfers

Provincial to Imperial.

Contribution towards the cost of the Thuggee and Dacoity Department	—3	
		—3

Special transfers.

Imperial to Provincial.

Refund of Special Contribution by Provincial in 1894-95 . . .	50,0	
		50,0

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

PUNJAB.

Recurring transfers.

Imperial to Provincial.

Assignment of one-third of actual expenditure on account of Protective Work at Dera Gazi Khan		11,1	
On account of Sind portion of the North-Western Railway Police transferred from Bombay		7	
		11,8	
Provincial to Imperial.			
Contribution towards the cost of the Thuggee and Dacoity Department	—3		
Ditto for Tribal arrangements in Southern Waziristan	—1,5		
		—1,8	
			10,0

Special transfers.

Imperial to Provincial.

Payments made to Rana of Koti		1	
			1

MADRAS.

Recurring transfers.

Provincial to Imperial.

Charges for publication of the daily Weather Report		—5	
Charges for auditing Forest accounts of the Madras Presidency transferred from the office of the Examiner of Forest Accounts to that of the Accountant General		—3	
Cost of Military Secretariat abolished		—4,9	
Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist		—2	
Amount placed at the disposal of the Military Department for the construction of a new detention hospital		—1,4	
		—7,3	
Imperial to Provincial.			
For cost of additional Customs establishment for the operation of the new Tariff Act, VIII of 1894	4,5		
On account of the amalgamation of the appointments of the Military Examiner in Hindustani and of Persian and Hindustani translator to Government	3		
		4,8	
			—2,5

Special transfers.

Imperial to Provincial.

Refund of Special Contribution by Provincial in 1894-95		30,0	
Contribution for importing Colombo Arrak into the district of South Canara		1	
			30,1

BOMBAY.

Recurring transfers.

Provincial to Imperial.

Interest on Value of rails for the Hyderabad-Umarkot Railway		—1,0	
Contribution on account of charges in connection with the Sind portion of the North-Western Railway Police		—3,7	
Contribution towards the pay and travelling allowance of the Assistant Agricultural Chemist		—2	
Transfer due to the closing of the Military Secretariat		—4,3	
		—9,2	
Imperial to Provincial.			
Contribution for preparation of Price-current	5		
Expenditure in connection with the Survey of the River Indus	1,3		
Contribution towards the cost of the Special Branch of the Bombay Police attached to the Political Department of the Secretariat	3		
Cost of clerical establishment in Sind	5		
Provincialization of certain charges of His Excellency the Governor's Band	1,6		
		4,2	
			—5,0

Special transfers.

Imperial to Provincial.

Refund of Special Contribution by Provincial in 1894-95		56,0	
Contribution towards arming the Guzrat Agency Police		1,3	
			57,3

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

II.—Opium.

1894-95. Accounts.			Budget.	1895-96. Revised.	Accounts.
5,321,4	Sale of Bengal Opium		4,843,8	5,240,4	5,240,4
1,801,3	Bombay Opium Pass Fees		1,790,0	1,590,0	1,655,9
	Excise Opium—				
23,2	Central Provinces	26,4		23,5	24,3
3,6	Burma { Upper	4,0		5,0	4,5
14,0	Burma { Lower	17,2		17,8	15,5
39,9	Assam	45,9		45,4	45,0
59,5	Bengal	65,0		70,0	71,3
48,0	North-Western Provinces and Oudh	5[illegible],3		52,0	52,9
6,3	Punjab	6,2		7,2	8,1
194,5			220,0	220,9	221,6
6,6	Miscellaneous		6,8	5,8	6,0
7,323,8	TOTAL		6,860,6	7,057,1	7,123,9

33 Under *Sale of Bengal Opium* the Budget was based upon an expected sale of 37,260 chests at R1,300 per chest. The number of chests actually sold was 37,695 being an increase of 435 chests and the average of the actual prices obtained at the sales was R1,300 per chest. The result was an increase of 396,6 as compared with the Budget. Although the prices realised in 1895-96 were higher than those of 1894-95, the revenue of the year was less by 81,0 owing to the larger number of chests sold in 1894-95. Under *Bombay Opium Pass Fees* the Budget was not realised owing apparently to the depressed condition of the trade.

34. Under *Excise Opium* the falling-off in the Central Provinces was due to the fall in the sale of opium to licensed vendors. In Upper Burma the quantity of the drug sold exceeded the Budget anticipations, while in Lower Burma it fell short of expectations. In Assam the falling-off was due to decreased consumption of opium, chiefly in the Darrang District. In Bengal the increase of revenue due to the cost price of excise opium having been raised was under-estimated. In the North-Western Provinces the estimate was framed too high. The increase in the Punjab was due to larger consumption of the drugs.

35 The following table gives the usual statistics for the last ten years of the produce and sales in Bengal and the exports from Bombay.—

Year.	Bengal. Produce of season. For export. Chests.	For Excise. Chests.	Total. Chests.	Chests sold.	Average price per Chest. R	Total price.	Bombay. Chests.	Rate. R	Amount.
1885-86	64,025	5,144	70,[illegible]69	50,094	1,235	6,296,0	37,677	650	2,440,0
1886-87	64,5[illegible]	3,[illegible]	68,428	54,759	1,123	6,147,0	39,745½	650	2,583,4
1887-88	57,500	4,034	61,534	57,[illegible]	1,159	6,038,0	34,884½	650	2,267,5
1888-89	69,5[illegible]	3,259	72,759	57,[illegible]	1,125	6,384,0	30,222½	650	1,964,5
1889-90	38,[illegible]	4,417	42,722	57,[illegible]0	1,136	6,437,6	29,529	650	1,889,9
1890-91	44,[illegible]	7,[illegible]	51,823	57,[illegible]*	1,237	5,912,9	28,591	650 & 600	1,[illegible]49,3
1891-92	41,522	4,[illegible]	48,[illegible]03	56,2[illegible]	1,[illegible]58	5,949,7	30,654½	600	1,830,3
1892-93	33,[illegible]79	5,[illegible]	38,683	48,852	1,247	6,093,3	27,845½	600	1,670,7
1893-94	40,[illegible]	3,[illegible]	44,322	43,353	1,1[illegible]9	4,80[illegible],4	26,675½	600	1,600,5
1894-95	33,329	4,[illegible]02	38,131	39,75[illegible]	1,338	5,321,4	29,577½	600 & 950	1,801,3
1895-96 Budget	...	.	..	37,2[illegible]	1,3[illegible]	4,843,8	27,538½	650	1,790,0
1895-96, Revised	...	...	...	37,665	1,392	5,240,4	24,461	650	1,590,0
1895-96, Actuals	35,953	4,7[illegible]6	4[illegible],719	37,695	1,399	5,240,4	25,475½	650	1,655,9

* Including 27 chests issued to the Excise Department.

III.—Salt.

36 The actuals showed an improvement of 167,5 over the Budget Estimate and of 196,1 over the previous year. The increase occurred chiefly under *Excise on Local Manufacture* in Madras, and was due chiefly to larger realisations both on account of salt issued on cash payment of duty and previous credits. The large cash sales are said to have been due to the high price of Government paper.

37. The improvement noticed in last year's report has been continued.

			India.	Burma. Upper	Burma. Lower	Bengal.	Madras.	Bombay.	TOTAL.
Sale of Government salt.	Accounts	1894-95	122,9	...	...	...	36,4	47,9	207,[illegible]
	Budget	1895-96	122,[illegible]	...	..	...	40,4	52,0	215,[illegible]
	Revised	1895-96	112,4	...	...	...	37,4	48,2	198,0
	Accounts	1895-96	115,0	...	...	...	39,2	48,5	202,7

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

III.—Salt—*continued.*

		India.	Burma. Upper.	Burma. Lower.	Bengal.	Madras.	Bombay.	Total.
Excise on Local Manufacture.	Accounts . 1894-95 .	1,754,4	1,5	17,8	...	1,741,2	2,263,8	5,778,7
	Budget . 1895-96 .	1,809,8	1,4	18,9	...	1,757,3	2,173,4	5,760,8
	Revised . 1895-96 .	1,754,8	2,6	19,2	...	1,903,3	2,176,1	5,853,0
	Accounts . 1895-96 .	1,773,7	2,8	19,3	...	1,941,2	2,174,1	5,911,1
Duty on Imported Salt.	Accounts . 1894-95 .	...	...	99,7	2,144,1	1,9	78,1	2,623,8
	Budget . 1895-96 .	...	...	130,0	2,450,0	2,2	80,0	2,662,2
	Revised . 1895-96 .	...	...	138,2	2,462,5	4,3	82,2	2,687,2
	Accounts . 1895-96 .	...	...	133,9	2,470,8	1,0	83,2	2,688,9
Miscellaneous	Accounts . 1894-95 .	17,0	...	.	14,1	15,9	9,0	56,0
	Budget . 1895-96 .	17,8	...	...	9,5	19,8	9,0	56,1
	Revised . 1895-96 .	15,5	...	...	17,5	15,0	8,5	56,8
	Accounts . 1895-96 .	16,6	...	...	17,8	16,1	8,6	59,1
Total	Accounts . 1894-95 .	1,894,3	119,0		2,458,2	1,795,4	2,398,8	8,665,7
	Budget . 1895-96 .	1,949,8	150,3		2,459,5	1,819,7	2,315,0	8,694,3
	Revised . 1895-96 .	1,888,0	160,0		2,470,0	1,960,0	2,315,0	8,795,0
	Accounts . 1895-96 .	1,905,3	156,0		2,485,6	1,997,5	2,314,4	8,861,8

38. The actuals for the past seven years, during which no change in the rates of duty has occurred, have been as follows:—

	India.	Burma.	Bengal.	Madras.	Bombay.	Total.
1889-90	1,959,2	132,0	2,277,7	1,759,8	2,009,0	8,187,7
1890-91	1,930,5	158,8	2,310,5	1,651,8	2,162,8	8,523,4
1891-92	1,971,2	161,0	2,4[illegible]4,5	1,772,0	2,326,6	8,636,2
1892-93	2,118,1	162,2	2,41[illegible],1	1,721,2	2,244,5	8,656,1
1893-94	1,838,7	167,6	2,374,1	1,629,8	2,218,7	8,228,9
1894-95	1,894,3	119,0	2,458,2	1,795,4	2,398,8	8,665,7
1895-96	1,905,3	156,0	2,485,6	1,997,5	2,314,4	8,861,8

39. Under *Sale of Government Salt* the decrease in India was due to Sambhar salt being displaced to a certain extent in the eastern markets of the North-Western Provinces and Oudh by salt which was imported from Calcutta. In Bombay the Budget, which was based on the collections of 1893-94, proved too high.

40. Under *Excise on Local Manufacture* the improvement, which was confined almost entirely to Madras, has been explained above. In Upper Burma the reduction of the composition duty in certain districts revived the local manufacture and improved the actual receipts. In India the falling-off was due to Sambhar salt having been displaced in the North-Western Provinces as explained above. In Bombay the falling-off, as compared with the actuals of the preceding year, was due to a very large decrease in the exports to Calcutta and to the Madras Presidency, principally Malabar, which fell respectively from 7,31,122 and 17,23,805 maunds in 1894-95 to 4,14,406 and 15,62,502 maunds in 1895-96, and to a decrease in the sales of Baragara salt owing to business at the Sambhar Lake having resumed its normal course, partly counterbalanced by an increase in duty on sea salt issued to other places and for local consumption.

41. Under *Duty on Imported Salt* in Burma the improvement was due to the disappearance of the glut caused in the market by the large clearances of imported salt in 1893-94, which prejudically affected the duty in 1894-95. In Bengal the Budget was framed with reference to past actuals, and proved too low. In Madras the decrease was due to a smaller quantity of dutiable salt having been imported into the West Coast ports. The increase in Bombay was due to a continued improvement in the trade in Goa salt.

42. Under *Miscellaneous* the decrease in India was due to the falling-off at Sambhar in the demand for through traffic salt, partly counterbalanced by an increase in the manufacture of saltpetre owing to favourable prices, and to a particularly favourable manufacturing season. In Bengal the Budget Estimate was framed on an average of the receipts of the three preceding years and proved too low.

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

IV.—Stamps.

43. The revenue under this head showed as usual more or less improvement in almost all the Provinces. The actuals of 1895 96 exceeded those of the preceding year by 101,4 and the estimate by 78,9. To these figures *Court Fee Stamps* contributed 61,7 and 39,3 and *Commercial and other Stamps* 35,6 and 33,5 respectively.

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Court-fee Stamps	Accounts	1894-95	33,6	117,0	22,2	92,6	58,5	1,216,9	520,9	268,8	506,8	325,2	3,162,5
	Budget	1895-96	32,6	121,1	23,4	90,0	58,9	1,210,0	550,0	269,0	490,0	323,7	3,184,9
	Revised	1895-96	31,9	119,6	22,2	91,2	65,0	1,221,1	542,7	279,5	512,5	345,4	3,231,1
	Accounts	1895-96	30,8	119,7	22,1	91,1	64,1	1,216,0	543,4	282,9	512,8	341,3	3,224,2
Commercial and other Stamps.	Accounts	1894-95	22,1	53,5	10,0	41,2	23,0	449,2	184,7	127,5	271,6	200,5	1,383,3
	Budget	1895-96	25,2	53,0	11,5	43,0	23,6	449,0	176,0	131,5	272,0	200,0	1,385,4
	Revised	1895-96	23,3	52,1	11,7	39,4	24,5	450,8	186,8	136,8	277,5	212,0	1,414,9
	Accounts	1895-96	23,1	51,7	11,3	40,3	24,0	454,4	184,3	138,5	274,0	216,4	1,418,9
Fines and Penalties and Miscellaneous.	Accounts	1894-95	5	4	1,4	2,0	4	4,2	2,1	4,7	8,0	55,3	79,9
	Budget	1895-96	4	6	1,1	2,0	5	4,1	2,0	4,5	8,4	54,3	77,9
	Revised	1895-96	5	6	1,1	4,4	5	6,1	2,5	4,7	8,0	54,0	83,0
	Accounts	1895-96	6	5	1,1	4,5	4	6,8	2,3	4,6	9,1	54,1	84,0
Total	Accounts	1894-95	56,2	170,9	169,4		81,9	1,670,3	707,7	401,0	787,3	581,0	4,625,7
	Budget	1895-96	58,2	175,0	171,0		83,0	1,670,0	728,0	405,0	780,0	578,0	4,648,2
	Revised	1895-96	55,7	172,5	170,0		90,0	1,678,0	732,0	421,0	798,0	612,0	4,729,0
	Accounts	1895-96	54,5	171,9	170,4		88,5	1,677,2	730,0	426,0	796,8	611,8	4,727,1

44. Under *Court Fee Stamps*, the increase in Lower Burma was mainly due to special receipts in Rangoon on account of Probate duty paid on the Estates of wealthy persons. In Assam the enhanced revenue occurred chiefly in Sylhet, and was due to the institution of a larger number of civil and criminal cases, and to the issue of a larger number of processes under the Assam Land and Revenue Regulations In the Punjab and Madras the increase was due to increased litigation, while in Bombay the actuals were swelled by the receipt of two special items as Probate duty. The decline in India was due to decrease in value of suits instituted in Coorg and Baluchistan. In the Central Provinces the Budget was based on the average of three years' actuals and proved too high, while the decrease in the North-Western Provinces and Oudh was the result of bad seasons which checked the normal growth of the revenue.

45. Under *Commercial and Other Stamps*, the increases in Assam, Bengal and Madras were due to the general development of business, while that in the Punjab was attributed to unsatisfactory harvests during the year, in consequence of which debts were contracted by agriculturists and others and a large number of documents executed. In Bombay the improvement was due to more numerous transactions in shares of Companies and Associations. The decline in India was due partly to an over-estimate and partly to fewer sales of land and diminished speculation in the coffee trade in Coorg, while that in the Central Provinces was due to bad harvests generally accompanied by dull and restricted trade. In Lower Burma the revenue under this head has shown a progressive decline since 1892 93 owing to depreciation in the value of land and a general depression in trade.

V.—Excise.

46. Except a fall of 31,2 in Central Provinces and 25,1 in the North-Western Provinces and Oudh, the Excise revenue showed an advance in all the provinces, the total increase over the actuals of the preceding year having been 194,7 and that over the Budget 188,1. This improvement was contributed chiefly by Bengal, Madras and Bombay. In Bengal the increase was due to an under-estimate; in Madras to the growing consumption of arrack, and to an enhanced rate of duty on country spirits; and in Bombay chiefly to higher prices obtained at the re-sale of lapsed licenses, to enhanced rates of still head duty and to the increased sale of country spirits.

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
License and distillery fees and duties for the sale of liquors and drugs.	Accounts	1894-95	101,1	219 6	50,4	257,0	91,2	962,4	511,6	192,3	1,321,4	981,7	4,688,7
	Budget	1895-96	101,3	217,0	50,3	241,0	91,0	963,0	516,7	191,7	1,328,0	979 6	4,680,5
	Revised	1895-96	108,0	197,1	50,0	261,8	99,3	1,023,0	494,8	204,2	1,389,2	1,035,3	4,862,7
	Accounts	1895-96	107,8	195,4	52,3	268,7	102,2	1,013,3	494,1	202,4	1,387,4	1,038,5	4,862,1
Opium	Accounts	1894-95	1,4	44,8	12,8	53,2	163,8	168,9	62,8	12,1	41,1	109,7	670,6
	Budget	1895-96	1,5	43,8	12,7	58,9	161,3	167,0	63,0	12,3	37,7	109,6	667,8
	Revised	1895-96	1,4	42,2	17,8	58,9	160,0	173,5	56,0	11,6	41,1	114,8	677,3
	Accounts	1895-96	1,2	38,7	13,4	50,0	158,9	176,9	55,1	11,7	45,2	115,8	666,9

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

V.—Excise—*continued.*

		India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Duty on Ganja	Accounts . 1894-95	...	11,5	...	...	14,5	123,8	...	..	...	4	150,2
	Budget . 1895-96	...	12,8	...	...	16,3	130,0	...	...	...	6	168,7
	Revised . 1895-96	...	11,0	...	...	15 6	130,0	...	...	...	5	157,1
	Accounts . 1895-96	...	10,4	...	...	16,7	140,2	...	...	...	5	173,8
Other Receipts	Accounts . 1894-95	6	1,7	...	1	1	1,1	2	7	4,6	9,1	18,2
	Budget . 1895-96	6	3,4	...	1	1	1,0	3	2	3,4	8,2	17,3
	Revised . 1895-96	6	1,8	...	1	1	3,5	2	2	4,7	9,4	20,6
	Accounts . 1895-96	6	1,9	...	1	1	1,4	3	1	5,8	9,3	19,6
Total	Accounts . 1894-95	103,1	277,6	373,5		269,6	1,256,2	574,6	205,1	1,367,1	1,100,9	5,527,7
	Budget . 1895-96	103,4	277,0	393,0		268,7	1,270,0	580,0	204,2	1,379,0	1,098,0	5,534,3
	Revised . 1895-96	110,0	252,1	388,6		275,0	1,330,0	551,0	216,0	1,435,0	1,160,0	5,717,7
	Accounts . 1895-96	109,6	246,4	384,5		277,9	1,337,8	549,5	214,2	1,438,4	1,164,1	5,722,4

47 Under *License and distillery fees, etc*, the improvement in India resulted partly from the growth of revenue in Bangalore and Coorg owing to an influx of labourers in search of employment and of coolies for coffee cultivation (5,2), and partly to an increase in the still-head duty in Ajmere. In Lower Burma owing to keener competition for licenses higher prices were obtained. In Assam the increase was also due to keener competition at sales of shops and more favourable settlements generally. In Bengal sufficient provision was not made in the Estimates for the continued expansion of the revenue. In the Punjab the improvement was due to the expansion of the spirit trade, owing to a certain extent, to a very large number of marriages having been celebrated. In Madras the growing consumption of arrack and the enhancement of the rate of excise duty on country spirits were chiefly responsible for the increase. In Bombay the increase was due to various causes, chiefly to higher prices realized at the re-sale of lapsed licenses for the triennial period ending 1897-98, to enhanced rates of still-head duty from the commencement of the revenue year 1895-96, to the increased sales of country spirits attributed to the larger number of marriages in 1895-96 and to increased competitions at sales of toddy shops. The decline in the Central Provinces was due to the continued failure of crops, and to the unsuccessful working of the Bonded Warehouse system in certain districts. In the North-Western Provinces and Oudh the deterioration was due to adverse agricultural conditions which prevailed during the last half of 1894-95 and the whole of the year 1895-96.

48. Under Opium the variations were mostly due to the same causes as those mentioned under II.—Opium—Excise Opium. The only other noticeable facts are that in the North-Western Provinces and Oudh the decrease was partly due to adverse agricultural conditions, and partly to the enhancement of the cost price of opium. In Bombay the improvement was due to larger purchases by district farmers for home consumption, which was probably partly due to the large number of marriages in 1895-96. Under *Duty on Ganja* in Bengal the estimate, which was based on the actuals of past years, proved too low.

49. Under *Other Receipts* the falling-off in the Central Provinces was due to the fact that most of the zemindars in certain districts were paid compensation for resumption by Government of their Abkari rights. In Bombay the increase was due to enhanced receipts under confiscations and penalties, etc., owing to the cancellation of some of the country spirit farms in the Ratnagiri district.

VI.—Provincial Rates.

		India.	Central Provinces.	Burma, Lower.	Assam	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
District and Local Rates and Cesses.	Accounts . 1894-95	5,5	...	107,3	64,0	...	484,1	231,5	529,3	259,4	1,681,1
	Budget . 1895-96	6,0	...	101,0	65,5	...	497,3	233,5	524,1	278,7	1,706,1
	Revised . 1895-96	5,7	...	115,0	65,5	...	498,0	233,1	530,0	284,4	1,732,9
	Accounts . 1895-96	5,6	...	112,7	64,9	...	498,2	231,7	524,0	293,7	1,740,8
Village Service, Patwari and Chowkidari Cesses.	Accounts . 1894-95	3,5	42,9	...	...	...	277,1	134,1	190 2	38,8	686,0
	Budget . 1895-96	3,6	51,0	...	...	...	287,0	134,7	225,6	43,8	744,6
	Revised . 1895-96	3,6	51,3	...	...	...	282,5	132,7	258,2	43,6	771,9
	Accounts . 1895-96	3,3	49,0	...	...	..	287,0	133,8	201,5	44,3	779,5
Education Cess	Accounts . 1894-95	6	14,8	...	...	...	...	...	...	...	15,4
	Budget . 1895-96	6	18,2	..	...	...	...	...	...	...	18,8
	Revised . 1895-96	6	18 5	...	...	...	.	...	...	...	19,1
	Accounts . 1895-96	6	18,5	...	...	...	...	...	...	...	19,1

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

VI.—Provincial Rates—*continued.*

			India.	Central Provinces.	Lower Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bombay.	TOTAL.
Road Cess	Accounts	1894-95	...	10,6	...	..	409,1	4,7	...	...	...	430,4
	Budget	1895-96	...	22,0	..	...	420,0	4,8	...	...	...	447,4
	Revised		...	23,3	...	...	407,5	4,9	...	...	...	435,7
	Accounts		...	22,0	...	...	413,2	4,9	..	...	...	440,1
Public Works Cess	Accounts	1894-95	..	...	...	...	417,0	...	...	5,8	...	423,7
	Budget	1895-96	...	...	...	..	414,6	...	..	5,2	...	419,8
	Revised		...	...	.	...	417,0	...	...	6,2	...	423,2
	Accounts		...	...	...	...	413,7	..	...	6,1	...	419,8
Famine Insurance, Canals and Railways.	Accounts	1894-95	...	14,4	.	...	...	160,1	57,7	...	...	241,2
	Budget	1895-96	...	17,7	...	...	...	170,1	58,2	...	...	252,0
	Revised		...	15,1	..	...	...	174,8	58,3	...	...	251,0
	Accounts		...	17,8	..	...	...	174,4	57,8	...	...	250,0
Rate on Wards' Estates.	Accounts	1894-95	...	2,8		..	12,9	...	2,4	...	...	17,8
	Budget	1895-96	...	3,0	...	...	13,5	...	2,1	...	...	18,6
	Revised		...	3,0	..	..	14,0	...	2,0	...	...	19,0
	Accounts		...	3,1	..	...	14,0	...	1,9	...	..	19,0
District Post Cess	Accounts	1894-95	...	3,7	...	..	39,1	...	...	...	...	42,8
	Budget	1895-96	...	4,5	...	..	40,0	..	...	...	...	44,5
	Revised		..	4,0	..	...	40,0	...	...	...	...	44,0
	Accounts		...	4,0		..	32,5	...	...	...	...	37,1
Other Miscellaneous Cesses.	Accounts	1894-95	1,6	...	..	...	...	...	5	...	...	2,1
	Budget	1895-96	1,6	..	...	...	...	...	6	...	...	2,2
	Revised		1,5	..	.	..	...	...	6	...	...	2,1
	Accounts		1,2	..		...	...	..	4	...	...	1,6
TOTAL	Accounts	1894-95	11,2	94,0	19,3	61,0	870,0	935,0	420,2	725,3	208,2	3,511,1
	Budget	1895-96	11,8	117,[illegible]	[illegible]	65,5	888,1	969,1	427,1	754,9	322,5	3,054,0
	Revised		11,4	118	15,0	65,5	873,5	960,8	429,5	795,0	328,0	3,009,5
	Accounts		10,7	115,0	15,7	64,0	873,4	964,5	425,0	801,0	338,0	3,707,0

50. The revenue under this head showed an improvement of 53,0 over the Budget Estimate and 165,9 over the actuals of the preceding year.

51. In the Central Provinces the actuals fell off, as the estimate under *Patwari Fund Receipts* was too sanguine in regard to the revision of Settlement operations. In the North-Western Provinces and Oudh the Budget under *Patwari Receipts* anticipated increased receipts under Rural Police Rate (Oudh) in consequence of contemplated changes in the village choukidari system in Oudh, which however were not carried out. In Madras the Budget Estimate was too cautiously framed. Under *District and Local Rates and Cesses* the variations were mostly due to those causes which affected the ordinary collections under I—Land Revenue, but in Burma arrear collections also contributed to the increase, while in Madras the improvement due to the establishment of additional Punchayat unions was not fully allowed for. In Bengal the Budget under *Road Cess* was based on the average of the actuals of past years, and proved too high. The falling-off under *District Post Cess* occurred chiefly in the Districts of Midnapur, Backergunge, Chittagong, and Bhagalpur.

VII.—Customs.

			India	Central Provinces.	Burma. Lower.	Bengal.	N.-W.-P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Sea Customs	Import Duties	Accounts 1894-95	...	...	189,7	874,6	...	...	292,0	1,530,9	2,887,2
		Budget 1895-96	...	...	278,4	1,400,0	...	...	350,9	1,083,2	3,912,5
		Revised	...	...	270,9	1,459,1	...	...	341,4	1,823,6	3,895,0
		Accounts	...	...	286,5	1,489,7	...	...	339,4	1,855,2	3,970,8
	Export Duties	Accounts 1894-95		...	597,2	203,6	...	...	57,4	48,3	906,5
		Budget 1895-96	...	...	510,2	180,0	...	...	50,0	34,0	780,2
		Revised	...	...	591,6	207,0	..	...	44,0	35,0	877,6
		Accounts	...	...	639,3	209,7	...	...	43,6	38,0	930,6
Excise duty on Cotton Manufacture.		Accounts 1894-95	...	...	...	...	2	1	4	9,6	10,3
		Budget 1895-96	...	...	...	...	...	...	...	75,0	75,0
		Revised	3	3,2	...	9	7	4	2,3	58,7	66,5
		Accounts	3	2,7	..	1,0	8	5	2,0	50,0	63,9
Land Customs and Miscellaneous		Accounts 1894-95		...	3,1	7,4	...	...	23,5	16,9	50,9
		Budget 1895-96	...	...	3,3	6,1	...	...	20,2	17,1	47,0
		Revised	..	...	3,0	8,1	..	...	22,3	17,[illegible]	51,1
		Accounts	...	...	2,8	9,1	...	...	21,5	18,6	52,0
TOTAL		Accounts 1894-95	...	...	799,0	1,085,6	2	1	373,3	1,600,7	3,854,9
		Budget 1895-96	...	...	797,9	1,586,1	...	...	421,1	2,009,6	4,814,7
		Revised	3	3,2	805,5	1,675,1	7	4	410,0	1,975,0	4,890,2
		Accounts	3	2,7	928,0	1,709,5	8	5	406,5	1,960,4	4,017,3

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

VII.—Customs—*continued.*

52. The revenue showed an improvement of 202,6 over the Budget and of 1,162,4 over the actuals of the preceding year.

53. Under *Import Duties* the increase in Burma was due to a general improvement in the import trade, contributed chiefly by liquors and metals; but the receipts from cotton goods and raw materials were considerably below the Estimate. In Bengal the improvement was due to an increase of 123,2 from duty on oil, and of 15,1 under duties on spirits, partly counterbalanced by a fall under duties on cotton owing to a reduction of the duty on piece goods and the exemption of yarns. In Madras and Bombay the decline was due to the revised tariff legislation reducing the rate of import duty on cotton goods from 5 to 3½ per cent. and the abolition of duty on twist and yarn during the close of the year, partly counterbalanced by increases due to larger imports of silver bullion, copper, iron, steel, tin, spirits, drugs, dyes, etc. Under *Export Duties* the improvement in Burma, Bengal, and Bombay was due to a larger export of rice to foreign ports; the actual quantity exported from Burma having been 96,756 tons in excess of the exports of 1894-95. The falling-off in Madras was due to a considerable decrease in the exports of rice to Ceylon and Mauritius. The decline in Bombay under *Excise Duty on Cotton Manufacture* was due to the Budget having erroneously included duty on yarns allowed free export, and therefore exempt from duty under the Act. Under *Land Customs and Miscellaneous* the increase in Bengal was due to the Budget not having included the receipts from excise duty on cotton manufactures, while in Bombay it was due partly to an improvement on the cotton trade, and partly to the credit to Government under this head of the balance at credit of the 'Extra Hours' Fund, for which no provision was made in the Budget.

VIII.—Assessed Taxes.

1894-95 Accounts		Budget.	1895-96 Revised.	Accounts.
232,4	India	227,7	226,7	226,7
47,8	Central Provinces	50,8	49,0	47,8
8,9	Burma { Upper	9,0	9,0	8,9
67,9	Burma { Lower	70,0	63,0	65,3
27,4	Assam	27,5	29,0	32,3
456,3	Bengal	450,0	465,0	466,0
238,6	N.-W. Provinces and Oudh	234,0	245,0	241,9
129,0	Punjab	129,0	133,0	131,0
224,6	Madras	224,0	229,0	228,6
379,2	Bombay	377,2	390,0	388,7
1,808,1	TOTAL	1,799,2	1,838,7	1,835,2

54. The revenue showed an improvement of 36,0 over the Budget Estimate and of 27,1 over the actuals of the preceding year. The improvement was chiefly due to closer supervision of assessments and to commercial prosperity.

55. The decrease in the Central Provinces was due to the postponement of the triennial revision of assessment in certain districts owing to the depressed agricultural condition of the people. In Lower Burma the Budget was too sanguine. In Assam, Bengal, North Western Provinces, Punjab, and Madras the revenue continued to show a steady increase, due generally to more careful assessments. In Bombay the increase was due to an improvement in the earnings of the Bombay, Baroda and Central India Railway to better receipts under "Tax on Profits of Companies" and under "Tax on Securities" due in the former to improved trade, chiefly in respect of the Cotton Mills, and in the latter principally to the issue of debentures by certain Joint Stock Companies.

56. As usual, the *India* figures include, in addition to the collections made in the districts directly administered by the Government of India, the recoveries in the Non-Civil Departments from the salaries of Government officers. The details are given below:—

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
94,2	Civil Department, India	90,3	85,9	84,7
65,4	Military Department	65,9	69,6	69,4
55,4	Public Works Department	54,0	53,3	54,9
2,0	Marine Department	2,1	2,2	2,1
7,0	Post Office Department	7,0	7,2	7,1
8,4	Telegraph Department	8,4	8,5	8,5
232,4	TOTAL AS ABOVE	227,7	226,7	226,7

57. The falling off in the Civil Department, as compared with the Budget, was due to the tax on the East Indian Railway Company's share of surplus profits, and interest on Government Securities, having been over-estimated.

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

IX.—Forest.

58. The revenue under this head exceeded the Budget by 18,3 and the actuals of 1894-95 by 29,(The most marked improvement was in Burma, Bengal and Madrás, the receipts in which were higher tha both estimate and actuals. In India, the Central Provinces, and Bombay the receipts fell considerably shoı of the Budget anticipation, which in Bombay was also very much below the collections of last year.

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
I													
Timber and other produce removed by Government Agency.	Accounts	1894-95	20,7	5.0	4,9	194,2	1,6	2,0	59,6	64,1	38,3	175 2	566,5
	Budget	1895-96	49,0	10,3	18,2	200,5	2,7	1,9	48,9	62,2	40,7	170,6	611,0
	Revised		20,1	12,9	18,4	182,0	5	1,7	45.4	64,0	38,0	151,6	541,6
	Accounts		20,6	13,0	18,0	184,0	4	2,4	42,6	61,1	38,0	136,6	516,7
II													
Timber and other produce removed by consumers or purchasers.	Accounts	1894-95	8,0	92,5	205,7	81,9	33,7	73,4	90,9	28,7	141,3	189,5	954,6
	Budget	1895-96	6,8	110,0	177,8	78,0	32,4	75,3	110,1	24,2	133,7	182,2	937,7
	Revised		6,0	87,5	202,2	108,8	36,1	85,4	108,4	31,3	158,2	211,0	1,033,5
	Accounts		8,1	83,4	201,5	102,0	33,0	86,3	110,7	30,2	105,4	206,2	1,028,0
III													
Other Receipts	Accounts	1894-95	1,8	3,4	5,6	51,3	8,2	3,3	6,3	10,4	9,8	10,3	110,4
	Budget	1895-96	1,7	3.7	5,0	42,9	9,3	3,5	5,0	5,1	6,0	9,8	93,5
	Revised		1,7	2,0	9,4	53,2	8,4	2,9	6,2	7,8	8,8	10,4	111,4
	Accounts		1,8	3,3	8,0	54,9	8,5	3,2	6,8	10,1	7,7	10,9	115,8
Total	Accounts	1894-95	30,5	100,0	543,0		43,5	79,6	165,8	103,2	189,4	375,0	1,631,5
	Budget	1895-96	57.5	124,0	523,0		44,4	81,0	170,0	91,5	187,0	362,0	1,642,2
	Revised		34,4	103,0	573,0		45,0	90,0	160,0	103 1	205,0	373,0	1,686,5
	Accounts		30,5	99,7	595,6		42,5	91,9	160,1	101,4	211,1	353,7	1,660,5

59. Under *Timber and other produce removed by Government Agency* there was a total deficienc of 94,3 as compared with the Budget. In India the proceeds of the sale in London of three cargoe of Andaman timber were not included in the accounts of the year, and sandal wood fetched less i Coorg. In Lower Burma the extraction of teak in the Pegu circle fell short, while in the Tenasserir circle the timber extracted was not sold before the close of the year. In Assam the fall was due t a large stock of timber remaining unsold. In the North-Western Provinces the decrease was due t the abolition of the departmental depôt system in the Bundelkhund Division, to a decrease in the sal of fuel, owing to the absence of a regiment during the whole year on the Chitral expedition, to th failure of contractors to remove fuel within the year, to no market having been found for fuel in Gonda and to less realizations from sales in Kheri In Madras the Budget was pitched too high. In Bomba the falling off was due chiefly to the supply in Sind of timber and firewood by Government Agenc having been stopped, to the introduction of a new system of selling coupes, by which the revenue fro this source has been brought to account under head II, and to a large falling-off in the sale of grass firewood, and charcoal The only province which showed an appreciable increase was the Centra Provinces, where the sale of hurra collected during the last three years swelled the receipts.

60 Under the second head the increase in India was chiefly in Coorg, and was caused by th removal of large quantities of poles, etc., by purchasers In Upper Burma the improvement was th result of a very large outturn of lessee's timber from the Chindwin forests, and of better prices fo the Cutch licenses ; in Lower Burma it was due to larger extraction of timber. In Assam improve supervision and better enforcement of the new grazing rules caused the excess. In Bengal there was a increased demand for *sundri* timber and firewood. In the Punjab the increase was due to a large number of trees having been sold in consequence of the erection of new buildings at Murree by the Militar authorities, to better prices having been realized, to larg r sales of fuel to the Murree-Attock Railway a more favourable rates, and to the great demand for grass owing to the scanty rainfall. In Madras the in crease was due chiefly to the revenue from trees in darkhast lands being credited to this head instead of t Land Revenue as formerly, and to large extractions from certain forests in South Malabar. In Bombay th improvement was due to the change in system referred to above, to better prices obtained for *coupe* and for teak timber, to larger sales of reserved wood and bamboo, and to better receipts from minc products. The falling-off in the Central Provinces was due to agricultural depression, owing to whic

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

IX.—Forest—*continued.*

the people were allowed to collect wood from Government forests free of charge, to non-realization of commutation fees for grazing, to cattle disease, and to reckless fellings in malguzari forests, which necessitated the disposal of materials at low rates. In the North-Western Provinces the decrease was due to the low prices realized for standing trees, and minor produce, at the auction sales, to less sales of timber, fuel and grass and to short realizations of outstandings.

61. Under the third head the sale of a larger number of drift logs raised the receipts in both Upper and Lower Burma; while in Upper Burma the receipts were further improved by fines imposed on Shan chiefs for illicit working. In the North-Western Provinces the increase was due to a better collection of river dues and to larger sales of drift wood. In the Punjab the increase was due to fines in fire cases, to larger receipts for compounded forest cases, to better realizations from rafting fees, and to larger collections of drift timber.

X.—Registration.

			India	Central Provinces.	Burma Upper.	Burma Lower.	Assam	Bengal.	N.-W. P. and Oudh.	Punjab	Madras	Bombay.	TOTAL.
Fees for registering Documents.	Accounts	1894-95	2,0	7,8	5	5,0	4,7	130,4	29,0	20,4	107,3	61,2	368,3
	Budget	1895-96	2,0	7,6	6	5,2	4,9	134,5	29,1	20,1	106,3	62,7	371,0
	Revised	1895-96	2,0	8,6	6	5,2	4,7	128,5	29,1	22,8	104,3	62,0	368,8
	Accounts	1895-96	1,9	8,4	6	5,0	4,7	128,7	29,0	23,4	103,8	63,5	369,0
Fees for copies of registered Documents.	Accounts	1894-95	2	3,4	...	2	1	1,9	10,9	5,8	3,0	1,1	26,6
	Budget	1895-96	2	3,5	..	2	1	2,0	10,9	6,0	3,5	1,0	27,4
	Revised	1895-96	2	3,8	...	2	1	2,0	11,2	6,4	2,3	1,1	27,3
	Accounts	1895-96	2	3,7	...	1	1	2,1	11,2	6,8	2,6	1,1	27,9
Other Receipts	Accounts	1894-95	...	1,6	..	4	...	3,4	4,1	1,6	11,3	9	23,3
	Budget	1895-96	...	1,5	...	4	...	3,5	4,0	1,6	12,2	8	24,0
	Revised	1895-96	...	1,6	...	4	..	3,5	4,2	1,9	17,4	1,0	29,7
	Accounts	1895-96	...	1,6	...	5	...	3,4	4,0	1,7	15,8	1,0	28,0
TOTAL	Accounts	1894-95	2,2	12,8	6,1		4,8	135,7	44,0	27,8	121,6	63,2	418,2
	Budget	1895-96	2,2	12,6	6,4		5,0	140,0	44,0	27,7	122,0	62,5	422,4
	Revised	1895-96	2,2	14,0	6,4		4,3	134,0	44,5	32,8	124,0	65,1	425,8
	Accounts	1895-96	2,1	13,7	6,2		4,8	134,2	44,2	31,9	122,2	65,0	424,9

62. The revenue under this head showed an increase of 2,5 over the Budget Estimate and of 6,7 over the actuals of the preceding year. This improvement was contributed mainly by Punjab and Bombay, and was due, in the former Province, to the natural expansion of the registration business and to the increase in sales and mortgages on account of the unsatisfactory nature of the season, and partly to an under-estimate which was also the cause of the increase in Bombay. In Bengal the revenue under "Fees for registering documents" has declined since 1893-94, the decrease being due to the reduction of the minimum *ad valorem* fee on documents not exceeding R50 in value. The Budget anticipated an increase of revenue from the opening of new rural sub-registry offices, but this was not realised.

XI.—Tributes from Native States.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	TRIBUTES AND CONTRIBUTIONS OF RX. 5,000 AND OVER—			
	India—			
14,0	Oodeypur	20,0	20,0	20,0
9,8	Jodhpur	9,8	9,8	9,8
40,0	Jeypur	40,0	40,0	40,0
18,5	Kotah	18,5	18,5	18,5
12,0	Boondee	12,0	12,0	12,0
8,0	Jhallawar	8,0	8,0	8,0
6,6	Rutlam	6,6	6,6	6,6
10,8	Nizam (Maharatta Chouth)	10,8	10,8	10,8
	Burma (Upper)—			
25,4	Shan States	27,7	27,7	29,4
	Assam—			
5,0	Manipur State	5,0	5,0	5,0

Section A.—PRINCIPAL HEADS OF REVENUE—*concluded.*

XI.—Tributes from Native States—*continued.*

1894-95. Accounts.		1895-96. Budget.	Revised.	Account.
	Punjab—			
10,0	Mandi	10,0	10,0	10,0
13,1	Kupurthalla	13,1	13,1	13,1
	Madras—			
78,3	Travancore	78,3	78,3	78,3
245,0	Mysore	245,0	245,0	245,0
20,0	Cochin	20,0	20,0	20,0
	Bombay—			
55,0	Kathiawar	55,6	55,6	55,6
18,7	Kutch	18,7	18,7	18,7
33,8	Baroda State	37,5	38,2	36,6
	CONTRIBUTIONS FOR SPECIAL MILITARY FORCES—			
	India—			
18,2	Bhopal Levy (Bhopal)	18,2	18,2	18,2
27,2	Malwa Contingent (Dewas, Jowrah)	19,2	19,2	19,1
11,5	Erinpura Irregular Force (Jodhpur)	11,5	11,5	11,5
20,0	Deolee Irregular Force (Kotah)	20,0	20,0	20,0
3,6	Malwa Bheel Corps	3,6	3,6	3,7
	Bombay—			
8,5	Southern Mahratta Horse	8,2	8,5	8,0
	TRIBUTES AND CONTRIBUTIONS UNDER RX. 5,000—			
25,1	India	22,6	22,7	22,1
20,8	Central Provinces	24,4	28,6	24,6
3,8	Burma, Upper	5,4	5,4	5,6
4,6	Punjab	4,7	4,7	4,7
1,6	Madras	1,6	1,6	1,6
5,9	Bombay	5,9	5,9	6,0
	FEES ON SUCCESSION TO NATIVE STATES—			
7	India	1,5	1,1	5
7	Central Provinces	7	3,8	7
2	Madras	...	...	...
3,7	Bombay	5,4	8,6	8,6
226,0	TOTAL INDIA	222,3	222,0	220,8
21,5	" Central Provinces	25,1	32,4	25,3
29,2	" Burma (Upper)	33,1	33,1	35,0
5,0	" Assam	5,0	5,0	5,0
27,7	" Punjab	27,8	27,8	27,8
345,1	" Madras	344,9	344,9	344,9
125,6	" Bombay	131,3	135,5	133,5
780,1	GRAND TOTAL	789,5	800,7	792,3

63. The receipts under this head are for the most part fixed. The fluctuations that occur arise either from the non-payment of dues, or from advance or arrear collections. In the case of the Shan States the increase was due to heavier collections than anticipated. In the case of the Baroda State the Budget was not realized owing to the non payment of sums due by certain petty States.

64. Under *Tributes and Contributions under Rx. 5,000* in India the decrease was due to the delay in the realization of two instalments due from the Ajehgurh State until July 1896.

65. Under *Fees on Succession to Native States* the decline in India was due to the non-realization of the fees from the Baoni State till June 1896. The increase in Bombay was due to the realization of arrears which were not provided for in the Budget Estimate.

Section A.—DIRECT DEMANDS ON THE REVENUE.

1894-95. Accounts.		1895-96. Budget.	1895-96. Revised.	1895-96. Accounts.
9,722,1	EXPENDITURE	11,280,5	10,377,8	10,351,2

66. The expenditure under this section showed a saving of 929,3 as compared with the Budget Estimate, and an excess of 629,1 as compared with the actuals of the previous year. Of the saving, as compared with the Budget, 686,3 occurred under Opium, due to the outturn of opium having fallen short; 92,0 under Land Revenue chiefly in the charges for Survey and Settlements and Land Records and Agriculture; 83,9 under Forest, due to the curtailment of departmental operations; 24,6 under Refunds and Drawbacks, due to an over-estimate, and 25,4 under Stamps, due to the demand for stores from England having been smaller than anticipated. Under Salt and Customs there were savings of 13,1 and 7,3 respectively. Under Assignments and Compensations there was an excess of 15,4, chiefly in Bombay, due to revision of settlements, and large payments of arrears.

67. Of the excess as compared with the actuals of the previous year 452,8 occurred under Opium due chiefly to increase in price paid to cultivators and to a better outturn; 48,3 under Assignments and Compensations, due chiefly to the payment of the arrears mentioned above; 49,0 under Land Revenue, chiefly in the charges for District Administration and Land Records and Agriculture; 28,4 under Customs, due to additional establishment in connection with the new Tariff Act, and the imposition of import duties; 22,6 under Salt, chiefly in Madras; 19,5 under Refunds and Drawbacks, chiefly in Bombay; and 15,1 under Excise, chiefly in Bengal and Madras.

I.—Refunds and Drawbacks.

68. The charges under this head are of a fluctuating character and do not admit of an accurate forecast. The savings in the total charges of 24,6 on the Budget Estimate, and the excess of 19,5 as compared with the actuals of the preceding year, principal variations are explained below.

		India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Land Revenue	Accounts 1894-95	2,4	7	1,5	3,9	1,4	4,8	4,5	4,5	11,0	15,2	49,9
	Budget 1895-96	0	3	2,5	2,8	9	5,0	6,0	3,6	7,8	17,1	46,6
	Revised 1895-96	7	4,0	2,5	4,0	1,2	3,0	3,0	4,2	10,2	18,5	51,3
	Accounts 1895-96	7	4,8	2,8	3,9	1,1	3,7	2,7	5,2	9,6	15,7	50,2
Salt	Accounts 1894-95	4,0	...	...	1,3	...	17,8	..	.	1,1	12,3	36,8
	Budget 1895-96	3,0	...	...	2,3	...	19,5	...	...	8	10,1	35,7
	Revised 1895-96	2,2	...	...	2,0	...	19,5	...	...	3,0	8,2	34,9
	Accounts 1895-96	2,4	...	...	2,6	...	21,4	...	...	3,1	6,7	36,2
Stamps	Accounts 1894-95	4	1,5	6	2,0	6	15,8	7,9	3,6	12,3	12,5	57,2
	Budget 1895-96	5	1,3	5	2,0	5	14,2	9,0	3,9	11,2	10,0	53,1
	Revised 1895-96	6	2,0	5	2,0	7	16,4	7,8	3,6	9,6	9,2	52,4
	Accounts 1895-96	6	2,3	4	2,3	6	15,3	7,4	3,8	8,8	9,5	51,0
Customs	Accounts 1894-95	...	...	...	10,6	...	18,9	...	...	4,6	46,0	80,1
	Budget 1895-96	...	...	...	12,6	...	20,6	...	...	7,4	89,8	136,4
	Revised 1895-96	...	...	...	9,5	...	21,1	...	...	4,9	72,4	107,9
	Accounts 1895-96	...	...	...	11,1	...	21,1	...	...	5,0	74,2	111,4
Assessed Taxes	Accounts 1894-95	4	4	...	4	2	3,8	1,8	8	2,8	2,8	13,4
	Budget 1895-96	8	3	...	4	1	4,2	2,1	9	3,0	2,6	14,4
	Revised 1895-96	1,0	3	...	4	1	2,3	2,0	1,1	2,4	2,8	12,4
	Accounts 1895-96	1,2	5	...	2	2	2,3	2,2	1,4	2,4	2,4	12,8
Other Revenue Refunds.	Accounts 1894-95	3	5	1,2	8	1,1	2,8	2,6	8	10,3	22,8	43,2
	Budget 1895-96	...	3	5	1,0	1,0	2,3	3,2	6	4,8	24,8	38,5
	Revised 1895-96	...	1,9	2	1,1	1,0	2,6	2,0	8	5,2	22,4	37,2
	Accounts 1895-96	1	1,3	1	8	8	2,4	1,5	5	9,4	21,6	38,5
Total	Accounts 1894-95	7,5	3,1	22,3		3,3	63,9	16,8	9,7	42,4	111,6	280,6
	Budget 1895-96	4,9	2,2	24,6		2,5	71,8	20,3	9,0	35,0	154,4	324,7
	Revised 1895-96	4,5	8,2	22,2		3,0	64,9	14,8	9,7	35,3	133,5	296,1
	Accounts 1895-96	5,0	8,9	24,2		2,7	66,2	13,8	10,9	38,3	130,1	300,1

69. Under *Land Revenue Refunds* in the Central Provinces the increase was due to a special remission of Land Revenue in the Bilaspur District. The savings in Bengal, North-Western Provinces and Oudh, Madras, and Bombay were due to the estimate having been framed too high. Under *Salt Refunds*

Section A.– DIRECT DEMANDS ON THE REVENUE—*continued.*

I.—Refunds and Drawbacks—*continued.*

the increase in Madras was due to refunds of duty levied on larger quantities of Bombay salt supplied to the French Government, while in Bombay the estimate was pitched too high. The high figure of 1894-95 was due in India to the special circumstances explained in last year's report, and in Bombay to larger exports of salt to Calcutta and Malabar, and consequent larger claims for wastage. Under *Stamp Refunds* the excess in the Central Provinces was due to a special refund in the Nagpur District. In Madras unusually large refunds of spoiled stamps swelled the figures in 1894-95 while in Bombay the actuals of that year included a special refund of the excess Stamp duty levied on the probate of the will of a wealthy Parsi inhabitant of Bombay. Under *Customs Refunds* the large decrease in Bombay was due to the inclusion in the Budget Estimate by mistake of duty on yarns allowed free export, the Customs authorities having at the time anticipated that the revenue would first be collected and then refunded, and to less refunds on account of cotton goods re-exported, due to slackness of the cotton import trade. The excess over the previous year was chiefly due to drawbacks of cotton duties. The increase under *Assessed Taxes* in India was due to refunds to medical officers of the Hyderabad Contingent of Income Tax erroneously deducted during the past six years from their horse and tentage allowances, and to refund of Income Tax on interest on Government Securities paid at the Bank of Bengal.

70. Under *Other Revenue Refunds* the increase in the Central Provinces was due to the heavy refunds of Forest Revenue. In Madras the increase was due to an adjustment of an erroneous credit to Village Service Funds in March 1895 instead of to I.—Land Revenue. In Bombay the Budget was framed too high.

2.—Assignments and Compensations.

71. The charges under this head exceeded the Budget Estimate by 15,4 and the actuals of the previous year by 48,3. The excess occurred chiefly in Bombay under *Land Revenue Compensations* and was due partly to the introduction of revised settlements, chiefly in Kaira, and partly to larger payments of arrears of previous years to certain Inamdars and other grantees. The excess over the actuals of the previous year was due chiefly to the arrear payments above mentioned, and to a further increase under District and Village officers.

			India.	Central Provinces	Assam.	Bengal	N.-W. P. and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
Land Revenue compensations.	Accounts.	1894-95	3,8	3,0	1,6	20,4	23,1	10,7	50,7	940,8	1,054,4
	Budget	1895-96	3,7	3,0	1,6	23,5	28,0	10,4	51,8	960,2	1,072,2
	Revised	1895-96	3,8	2,9	1,6	23,3	24,1	10,3	51,8	960,5	1,078,3
	Accounts.	1895-96	3,8	3,0	1,5	23,8	23,0	11,1	51,3	997,5	1,085,9
Opium compensations	Accounts.	1894-95	...	...	...	5	...	...	...	4,6	5,1
	Budget	1895-96	...	...	...	5	...	...	...	4,6	5,1
	Revised	1895-96	...	...	...	5	...	...	...	4,6	5,1
	Accounts	1895-96	...	...	...	5	...	...	...	4,6	5,1
Salt compensations	Accounts.	1894-95	282,0	...	...	2,0	...	...	47,9	5,1	337,0
	Budget	1895-96	300,5	...	...	2,0	...	...	48,8	7,9	359,2
	Revised	1895-96	303,2	...	...	2,0	...	...	48,0	6,3	359,5
	Accounts.	1895-96	301,7	...	...	2,0	...	...	48,2	6,3	358,2
Excise compensations	Accounts.	1894-95	...	16,2	..	..	,4	2	4	39,0	56,2
	Budget	1895-96	...	1	..	...	8	7	4	44,6	46,6
	Revised	1895-96	...	8,2	...	...	1,3	6	4	13,0	53,5
	Accounts	1895-96	..	1,0	..	...	1,3	6	3	42,8	46,6
Customs compensations	Accounts	1894-95	...	..	...	...	...	1,7	15,0	7	17,4
	Budget	1895-96	..	...	...	...	...	2,0	15,0	...	17,0
	Revised	1895-96	...	...	...	...	...	2,0	15,0	7	17,7
	Accounts.	1895-96	...	...	...	...	...	2,0	14,8	7	17,5
Purchase of Life Pensions	Accounts.	1894-95	...	...	...	...	...	5	...	...	5
	Budget	1895-96	...	...	...	...	...	5	...	...	5
	Revised	1895-96	...	...	...	...	...	4	2	...	6
	Accounts	1895-96	..	...	...	...	...	4	2	...	6
Miscellaneous compensations.	Accounts.	1894-95	5,5	2,8	2,0	4,0	2,5	9	4	17,7	35,8
	Budget	1895-96	8,1	2,7	2,1	4,3	2,4	6	4	18,1	38,7
	Revised	1895-96	10,6	2,7	2,1	3,8	2,5	9	2,2	16,3	41,1
	Accounts.	1895-96	10,5	2,5	2,0	2,8	2,5	2,6	2,4	16,1	40,8
TOTAL	Accounts.	1894-95	291,3	22,0	3,6	26,6	26,3	14,0	114,4	1,007,9	1,506,4
	Budget	1895-96	312,3	5,8	3,7	30,3	31,2	14,2	116,4	1,025,4	1,539,3
	Revised	1895-96	317,6	13,8	3,7	29,6	27,9	14,2	117,6	1,031,4	1,555,8
	Accounts.	1895-96	316,0	7,1	3,5	29,1	27,7	16,1	117,2	1,038,0	1,554,7

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

2.—Assignments and Compensations—*continued.*

72. Under *Land Revenue Compensations* the chief difference, which occurred in Bombay, has been explained above. The saving in the North-Western Provinces and Oudh was again due to the non-payment of allowances to the heirs of the late Raja Shambhu Narain Singh of Ghazipur during the year, in consequence of a dispute as to title amongst the claimants. The saving in Madras was due partly to the transfer to the head *Miscellaneous Compensations* of the allowance payable to the family of the ex-Zemindar of Chermahal (Kistna), and partly to the payments of arrears, unclaimed in the previous year, not having been drawn in full.

73. Under *Salt Compensations* the increase in India was due to larger payments to the Jodhpur and Jeypur states, owing to increased sales of Sambhar salt during the latter part of 1894-95. The excess over the figures of 1894-95 was due to the increase in the quantity of salt sold. The saving in Madras was due to the advance payment of 8 to the French Government in 1894-95 having been adjusted by a short payment in the year under review, while in Bombay the actual amount outstanding on account of Salt Pans in Portuguese India was over-estimated. Under *Excise Compensations* in the Central Provinces the Revised Estimate provided for payment of 8,4 to zemindars on account of resumption by Government of their Abkari rights, but only 1,4 was paid. In the North-Western Provinces and Oudh the increase was due chiefly to the payment of arrears to the Maharaja of Benares. In Bombay the saving was due to the amount provided in the Budget for certain Native States not having been drawn in full partly counterbalanced by the payment of 2,3 as compensation in advance for five years to the Chief of Aundh, for which 1,3 only was provided in the Budget. The increase as compared with the actuals of the previous year was due partly to revision of Abkari compensations payable to certain Native States leading to larger payments and partly to the advance payment to the Chief of Aundh. Under *Miscellaneous Compensations* the increase in India was due to the payment to the Khan of Khelat of arrears of quit rent not drawn in 1894-95. In the Punjab the excess was due to a payment of 1,0 having been made to the Kashmir Durbar as compensation for loss of Rabi irrigation on the Ravi, owing to the construction of the Bari Doab Canal sanctioned by the Government of India. The increase in Madras has been already explained. The decline in Bombay was due to the transfer of 7 to *Customs Compensations* and partly to the provision of 1,1 on account of the Nawab of Radhanpur not having been claimed before the close of the year.

3.—Land Revenue.

74. The Indian expenditure was less than the Budget Estimate by 91,4 and more than that in 1894-95 by 49,5. The saving, as compared with the Budget, was contributed by all the Provinces except Punjab and was greatest under Survey and Settlement and Land Records and Agriculture.

		India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Charges of District Administration.	Accounts. 1894-95	26,4	73,6	79,4	89,3	56,7	311,2	316,6	189,2	386,4	288,5	1,847,3
	Budget. 1895-96	27,2	72,0	82,8	95,7	61,2	318,3	347,1	192,5	391,0	296,0	1,883,8
	Revised. 1895-96	26,4	75,8	79,1	96,0	58,6	316,0	347,3	191,3	391,7	287,3	1,870,5
	Accounts. 1895-96	26,9	75,7	78,5	99,7	55,7	317,9	347,1	194,2	393,7	287,5	1,877,2
Survey and Settlement.	Accounts. 1894-95	13,0	32,0	66,4	36,8	14,4	122,3	65,8	32,0	95,9	52,6	531,2
	Budget. 1895-96	13,2	32,1	66,1	34,8	21,3	144,7	77,4	33,0	94,3	54,5	569,4
	Revised. 1895-96	12,1	32,1	55,6	36,9	14,7	140,4	68,3	32,5	85,7	49,6	517,9
	Accounts. 1895-96	12,2	31,7	55,6	28,1	13,1	139,0	64,9	33,4	84,4	47,7	510,7
Land Records and Agriculture.	Accounts. 1894-95	8,8	50,0	7,0	21,5	16,5	7,9	342,7	151,1	156,2	200,1	967,8
	Budget. 1895-96	8,6	60,2	10,6	24,7	21,1	9,1	360,7	152,3	167,6	207,0	1,023,8
	Revised. 1895-96	8,9	60,1	10,6	22,3	17,0	8,5	347,7	156,9	170,3	190,0	993,2
	Accounts. 1895-96	8,8	50,8	10,1	22,5	10,8	8,7	349,5	155,1	168,5	198,7	995,5
Management of Government Estates.	Accounts. 1894-95	...	1	...	...	4	37,7	15,9	...	...	...	54,1
	Budget. 1895-96	...	2	...	...	6	41,4	15,0	...	...	...	57,4
	Revised. 1895-96	...	2	...	...	4	37,5	11,2	...	...	...	55,3
	Accounts. 1895-96	...	3	..	...	2	44,9	17,3	...	...	..	62,7
Commission on Collection.	Accounts. 1894-95	3,7	8	66,7	89,1	16,2	...	5	...	4	1	177,5
	Budget. 1895-96	3,1	4	71,4	81,0	17,8		6	...	6	2	175,1
	Revised. 1895-96	2,0	5	66,5	85,3	15,0	...	5	...	5	...	170,9
	Accounts. 1895-96	2,9	7	65,9	92,0	14,8	...	5	...	5	1	178,6

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

3.—Land Revenue—*continued.*

			India.	Central Provinces.	Burma. Upper	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Allowances to District and Village Officers.	Accounts	1894-95	...	2	...	...	...	...	1	7,6	326,2	134,6	468,7
	Budget	1895-96	...	...	...	...	...	...	1	6,8	333,0	138,5	478,4
	Revised		...	...	...	...	...	...	1	7,5	339,7	140,2	478,5
	Accounts		...	...	...	...	...	...	1	7,0	332,3	132,2	472,2
Other Charges	Accounts	1894-95	...	...	...	...	...	...	...	...	9	...	9
	Budget	1895-96	...	...	...	...	...	...	...	...	7	...	7
	Revised		...	...	..	...	...	...	...	..	7	...	7
	Accounts		...	...	...	...	...	...	...	...	7	...	7
Total	Accounts	1894-95	51,9	162,7	459,2		104,2	470,1	771,6	379,9	906,0	675,9	4,047,5
	Budget	1895-96	52,1	106,9	467,1		122,0	513,5	800,9	384,0	986,2	605,1	4,188,4
	Revised		50,0	108,7	4[illegible],3		103,7	502,4	781,1	388,2	979,6	6[illegible]8,0	4,087,0
	Accounts		50,8	105,2	453,3		100,0	511,1	779,4	390,3	980,1	606,2	4,097,0

			Sterling.	Exchange.	Total.				
England	Accounts	1894-05	3	3	6	Total, including England.	Accounts	1894-05	4,048,1
	Budget	1895-96	4	3	7		Budget	1895-96	4,189,1
	Revised		1	1			Revised		4,087,2
	Accounts		1	...	1		Accounts		4,097,1

75. Under *Charges of District Administration* the excess in the Central Provinces (3,7) was due to the new civilians posted to the Province and to a greater number of senior officers having been present on duty, counterbalanced to a certain extent by the absence on leave and deputation of Tahsildars. Interchange of officers between Upper and Lower Burma resulted in an excess of 1,1 under General Establishments in the latter with a corresponding decrease in the former. In Lower Burma the employment of a larger number than anticipated of surveyors and chainmen owing to the gradual introduction of the system of collecting revenue by village headmen and survey of patta lands led to a further excess; but this was partly reduced by savings in the district office and treasury establishments, and by the provision for Local Fund Establishment not having been utilized, the charges having been debited to 18—General Administration as before. The savings in Upper Burma were further supplemented by vacancies, and absence of officers on deputation and long leave, by reductions in the Sub-Divisional Establishment, by surveyors not having been entertained to the sanctioned extent, and by the provision for house-rent allowances not having been fully required, owing to the grant of free quarters to some officers. In Assam the decrease (4,5) occurred chiefly under salaries of officers, and was due to leave, vacancies and deputations. In Bengal the increase (6,7), in comparison with the previous year, was due chiefly to increased expenditure under Partition Establishment. The saving in Bombay (0,5) occurred principally under salaries, owing to absentees, and to the appointment of Assistant Collectors as Assistant Judges to a greater extent than was anticipated, and to savings in the grants for boundary marks, expenditure, repairs, and petty construction. The larger expenditure in the Punjab (1,7) was in travelling allowance and postage charges. In Madras the increase (2,7) occurred chiefly under General and Sub-Divisional Establishment, due to larger expenditure on account of travelling and tentage allowances (6), salaries (9), contingencies (2,1), and under Fund Establishments owing to a change in classification by which the pay of Special Fund clerks, which was formerly debited to Incorporated Local Funds, is now debited to this head. The increase over 1894-95 was due to the larger cost entailed by the grant of privilege leave in the year and to increase in Exchange Compensation Allowance.

76. Under *Survey and Settlement* the saving in Upper Burma (10,5) was caused by the Shwebo Survey not having been undertaken, and by the expenditure on the Minbu, Sagaing, and other surveys and on demarcation surveys having been less than anticipated in the Budget. In Lower Burma the saving (6,7) was due to the outlay on Settlement Survey and Survey by Professional parties not having been as high as anticipated, and to the provision for the Rangoon Town Survey not having been needed owing to a change in the method of adjustment of the advance to the Rangoon Municipality for Survey charges. In Assam the saving of 8 a was due partly to an over-estimate of the charges for the Professional Survey Party, partly to no expenditure having been incurred against provision for *Ilam Settlement* in Sylhet, and partly to the provision for the Jaintia and Cachar Settlements not having been fully utilized. In Bengal the saving occurred chiefly in other Settlement Operation (6,6), Controlling Office (Survey) (3,9) and Behar Survey Operation (1,7), counterbalanced by increased expenditure under Settlement Operations in Behar, while the larger outlay in comparison with 1894-95 occurred chiefly under "Behar Settlement Operations" and "Other Settlement Operations." In Madras a portion of the charges was transferred to *Land Records and Agriculture*, and less was spent in the survey of

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

3.—Land Revenue—*concluded.*

Municipal towns. The decrease of 12,5 in the North-Western Provinces was due to large savings in Settlement expenditure and Survey charges transferred from the India Estimates, and that in Bombay chiefly arose from recovery of arrear contributions for Foreign Service (2,0), which are brought to account by deduction from expenditure, from savings in Temporary Establishment (1,0), and in the charges for the re-survey of River Indus (6).

77. Under *Land Records and Agriculture* the reduction in the Central Provinces (5,1) was due chiefly to unexpected savings under Salaries of Patwaris. In Lower Burma the saving 2,2) was due to the appointment of officers on less salary to officiate for absentees, and to less outlay on travelling and contingencies. In Assam there were savings of 4,3, owing to the appointment of a junior officer to act as Director of Land Records, to the privilege leave allowances of the permanent incumbent having been drawn in Bengal, to the appointment of the second Superintendent of Land Records provided for in the Budget not having been filled up, and to the non-entertainment of the full sanctioned scale of Kanungos and District Mandals. The decrease in the North-Western Provinces was due to large savings under Kanungo Establishment, partly counterbalanced by increased outlay on Land Record Surveys in consequence of extended operations. In Bombay the savings were chiefly due to the absence of the Director on special leave for 6 months, to the non-introduction of the new agricultural staff in the Kaira District, to the provisions on account of Temporary Establishment, and for charges in connection with field work not having been utilized during the year, and to recoveries of boundary marks charges in excess of the Budget The increase in the Punjab was chiefly on account of Patwari Fund charges.

78. Under *Management of Government Estates* the excess in Bengal (3,5) over the Budget was due to the payment of unrealized Road and Public Works cesses, to increased payments on account of temporary establishment, which also accounted for the high charge in comparison with 1894-95, and to larger outlay on improvements. The increase in the North-Western Provinces (2,3) was caused by improvements in the Tarai Government Estates.

79 Under *Commission on Collections* the excess in Lower Burma was partly due to payment of arrears of commission paid, and partly to increase of revenue. The decrease in Upper Burma arose chiefly from the bad season in the dry zone, which affected the collection of Thathameda. In Assam the saving of 3,0 was on account of the gradual substitution of the Tahsili for the Mauzadari system of Land Revenue collection, and of a smaller collection of Land Revenue.

80. Under *Allowances to District and Village Officers* the saving in Bombay, as compared with the Budget, was in cash allowances and assessment of alienated lands, due to the delay in presenting claims.

81. In England the decrease was under *Law charges in connection with appeal from India* being less than was anticipated, and partly under stores for which there was little demand.

4.—Opium.

1894-95. Accounts.		Budget.	1895-96. Revised	Accounts.
	Bengal—			
5,5	Behar Agency, Superintendence	5,8	5,7	5,8
34,8	" Opium Factory	39,6	36,5	34,7
38,9	" District Staff	44,0	40,2	40,4
537,8	" Payments to Cultivators	966,1	770,9	768,7
8,3	Benares Agency, Superintendence	7,2	8,1	8,4
36,5	" Opium Factory	47,6	39,0	36,1
65,8	" District Staff	69,5	71,0	69,3
879,8	" Payments to Cultivators	1,567,2	1,100,0	1,098,7
2,2	Other Charges	3,0	2,0	2,0
1,3	India	1,3	1,3	1,3
2,6	Bombay	2,6	2,6	2,6
1,613,5	TOTAL	2,753,9	2,077,3	2,068,0
1,4	England	7	6	5
1,2	Exchange	6	4	4
1,616,1	GRAND TOTAL	2,755,2	2,078,3	2,068,9

82. The Indian expenditure showed a saving of 685,9 as compared with the Budget Estimate, and an increase of 454,5 as compared with the actuals of the previous year. As usual, these variations were the result mainly of variations in the outturn of the crop, which in the year under review amounted to 69,084 maunds against 77,428 maunds estimated in the Budget Estimate, and 59,673 maunds the actual production of the previous year.

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

4.—Opium—*continued.*

83. The details of *Payments to Cultivators*, which form the bulk of the charges, are given below:—

	Advances to Cultivators.	Final payments on delivery of the crude drug.	Miscellaneous.	TOTAL.
1894-95.				
Behar	285,1	240 8	11,9	537,8
Benares	266,7	508,1	105,0	879,8
TOTAL	551,8	748,9	116,9	1,417,6
1895-96.				
Behar	277,9	480,1	10,7	768,7
Benares	319,3	618,7	160,7	1,098,7
TOTAL	597,2	1,098,8	171,4	1,867,4

84. Under *Opium Factory* there were considerable savings in both the Agencies, due to a smaller outturn of opium having required a smaller outlay on freight and manufacturing charges. Under *District Staff* the saving in the Behar Agency was due to smaller payments for commission to Amlahs and for transit and weighment charges, counterbalanced by increased payments for temporary establishments in the Benares Agency. The larger outlay under these heads, as compared with the actuals of 1894-95, was due partly to the larger production, and partly to the increased price paid to cultivators. The estimate under *Other charges* was framed too high.

5.—Salt.

85. The Indian charges showed a saving of 12,4 over the Budget Estimate and an excess of 23,2 over the actuals of the preceding year. With the single exception of Bengal in which the Estimate was exceeded by 1,7 there were savings in all the other Provinces, but chiefly in Madras due to an over-estimate under *Salaries, Establishment, etc.*, partly counterbalanced by an excess under *Purchase and Freight.*

			India.	Burma. Upper.	Burma. Lower.	Bengal	Madras.	Bombay.	TOTAL.
Salaries, Establishment, and Contingencies.	Accounts	1894-95	81,7	1	6	5,2	235,3	123,5	446,4
	Budget	1895-96	87,1	1	6	3,6	259,5	129,5	480,4
	Revised	1895-96	82 0	1	7	5,2	248,1	127,0	463,1
	Accounts	1895-96	85,1	1	7	5,3	241,6	126,1	458,9
Manufacture and Excavation.	Accounts	1894-95	39,9	...	...	...	...	...	39,9
	Budget	1895-96	36,2	...	...	...	...	...	36,2
	Revised	1895-96	31,7	...	...	...	...	...	31,7
	Accounts	1895-96	33,5	...	...	...	...	...	33,5
Purchase and Freight.	Accounts	1894-95	...	...	...	...	34,0	39,1	73,1
	Budget	1895-96	...	...	...	...	47,6	37,5	85,1
	Revised	1895-96	...	...	...	...	55,4	40,0	95,4
	Accounts	1895-96	...	...	...	...	58,4	40,0	98,4
Deduct amount chargeable to 7.—Excise.	Accounts	1894-95	...	...	...	...	*61,6*	...	*61,6*
	Budget	1895-96	...	...	...	...	*68,3*	...	*68,3*
	Revised	1895-96	...	...	...	...	*70,1*	...	*70,1*
	Accounts	1895-96	...	...	...	...	*69,8*	...	*69,8*
Total India	Accounts	1894-95	121,6	7		5,2	207,7	162,6	497,8
	Budget	1895-96	123,3	7		3,6	238,8	167,0	533,4
	Revised	1895-96	113,7	8		5,2	233,4	167,0	520,1
	Accounts	1895-96	118,6	8		5,3	230,2	166,1	521,0

			Sterling	Exchange	TOTAL.				
England	Accounts	1894-95	3	3	6	Grand Total, including England.	Accounts	1894-95	498,4
	Budget	1895-96	4	3	7		Budget	1895-96	534,1
	Revised	1895-96	2	2	4		Revised	1895-96	520,5
	Accounts	1895-96	...	...	...		Accounts	1895-96	521,0

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

5.—Salt—*continued.*

86. In India the decrease under *Salaries, Establishment, etc.*, was due to savings in through-traffic charges, owing to diminished sales under the through-traffic system (8), in contingencies and travelling (8), in Preventive Establishments (8) due chiefly to absence of Superintendents, partly counterbalanced by an excess of commission on salt collections, owing to large increase in sales of Kohat salt. In Bengal the increase was due to the payments on account of rent for the accommodation provided at the Kidderpur Docks for the storage of salt. In Madras the Budget made too large a provision for Rewards and Petty Constructions and Repairs In Bombay the saving was chiefly due to the provision for the Sirganda Salt Deposit, temporary establishment not being required, to the absence of the Collector on long leave, and the appointment being held by a lower paid officer, to the provision for the purchase of boats not being fully utilized, and to the full sanctioned strength of the Northern Frontier Establishment not having been entertained. The decrease under *Manufacture and Excavation* was chiefly due to a diminished outturn of salt owing to unfavourable weather during the year. The increase under *Purchase and Freight* in Madras was due partly to the re-introduction of the monopoly system into certain Excise Factories (12,8), and partly to the transfer of Government salt from the factories in the Vayalur and Ennore circles to the Madras depôt for storage (9,), counterbalanced by a decrease under Petty works for manufacture and storage of salt (10,7). In Bombay the Budget was framed too low.

87. The estimate for expenditure in England which was framed in the absence of information from India was unnecessary.

6.—Stamps.

		India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Superintendence Establishments and Contingencies.	Accounts, 1894-95	...	...	...	...	...	7,2	...	...	2,4	4,1	13,7
	Budget, 1895-96	...	...	...	...	...	7,[illegible]	...	...	2,5	4,1	14,3
	Revised, 1895-96	.	..	...	..	...	7,5	...	...	2,1	4,0	13,9
	Accounts, 1895-96	...	...	...	...	..	8,0	...	...	2,4	5,6	16,6
Charges on sale of Stamps, including discount.	Accounts, 1894-95	1,5	2,1	7	2,3	1,6	24,6	6,1	11,5	17,2	11,9	79,5
	Budget, 1895-96	1,0	2,1	8	2,4	1,7	24,[illegible]	7,4	11,4	16,0	11,7	80,9
	Revised, 1895-96	,0	2,1	8	2,3	1,9	24,2	6,1	12,4	17,3	12,2	80,1
	Accounts, 1895-96	1,0	2,1	8	2,3	1,8	23,8	6,0	1[illegible],2	17,3	10,7	78,6
Stamps supplied from Central Stores.	Accounts, 1894-95	—83,0	4,5	4	6	2,2	33,5	9,1	7,3	13,1	10,3	...
	Budget, 1895-96	—87,	4,6	5	6	2,7	3[illegible],0	10,0	7,9	14,0	9,1	...
	Revised, 1895-96	—84,[illegible]	4,1	6	8	2,0	32,1	10,7	8,5	15,1	10,3	...
	Accounts, 1895-96	—88,2	4,6	3	8	1,9	33,4	10,3	8,1	15,8	13,0	..
Total	Accounts, 1894-95	—81,5	6,[illegible]	4,0		3,8	65,3	15,2	18,8	34,7	26,3	93,2
	Budget, 1895-96	—8[illegible],0	6,7	4,3		4,1	69,5	18,3	19,3	33,4	24,9	95,2
	Revised, 1895-96	—82,[illegible]	6,2	4,5		3,[illegible]	63,8	10,8	20,0	31,8	26,5	94,8
	Accounts, 1895-96	—80,0	6,7	4,2		3,7	65,8	16,3	2[illegible],3	35,5	29,3	95,2

		Sterling.	Exchange.	Total.			
England	Accounts, 1894-95	45,1	37,5	82,6	Total, including England.	Accounts, 1894-95	175,8
	Budget, 1895-96	55,6	46,3	101,9		Budget, 1895-96	197,1
	Revised, 1895-96	45,0	33,9	78,9		Revised, 1895-96	173,7
	Accounts, 1895-96	43,4	33,1	76,5		Accounts, 1895-96	171,7

88 The saving in the North-Western Provinces and Oudh under *Charges on sale of Stamps, etc.*, was due to the transfer of the charges on account of the combined Stamp, Excise and Income Tax Establishment to 3—Land Revenue, partly counterbalanced by increased expenditure on discount on sale of stamps. The increase in the Punjab was due to increased payments for discount on sale of stamps, consequent on an enhanced revenue derived from their sale, and partly to special expenditure incurred in supplying stamps to the Peshawar Treasury, to meet requirements in connection with the Chitral Relief Expedition. The excess in Madras was due to improvements in the revenue under the *per contra* receipt head

89. *Stamps supplied from Central Stores* exceeded the anticipation of the Budget Estimate in Burma, Punjab, Madras and Bombay, owing to higher demands for stamps from Central Stores, and fell short of the Budget in Assam, Bengal and North-Western Provinces and Oudh where the demands were lower than provided for.

90. The saving in the expenditure in England was due to the demands being smaller than anticipated in the Budget.

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

7.—Excise.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	CHARGES OF COLLECTION—			
2,5	India	2,8	2,7	2,7
5,2	Central Provinces	5,8	5,4	5,4
3,3	Burma Upper	3,6	3,5	3,5
9,5	Burma Lower	11,2	11,4	11,8
8	Assam	1,3	1,0	8
63,4	Bengal	66,4	65,6	67,2
6,8	N.-W. Provinces and Oudh	8,8	6,4	6,0
5,0	Punjab	5,6	4,9	4,9
61,8	Madras	68,4	70,2	69,0
34,5	Bombay	36,0	35,8	35,6
192,8	TOTAL	209,9	206,9	207,8
...	England	1	1	1
...	Exchange	1	1	...
192,8	TOTAL	210,1	207,1	207,9

91. The actual expenditure was less than the Budget by 2,1 and more than that in 1894-95 by 15,0. The saving in the Budget occurred chiefly in the North-Western Provinces owing to the transfer of the cost of the combined Stamps, Excise and Income Tax Establishment to 3—I and Revenue, for which the provision was originally made under this head. The excess in Lower Burma occurred under Rewards, and was due to a greater activity in bringing to justice offenders against the Excise laws. The increase in Bengal was due chiefly to increased payments on account of rewards and allowances under Distilleries. The excess over the Budget in Madras was due to the fact that in the apportionment of the charges debitable to this head, those relating to Orissa salt and petty construction and repairs of licensers' works in which large savings accrued, were excluded. In Bombay the saving was due chiefly to temporary establishment not being entertained to the full extent provided and to smaller payments under Supplies and Services.

8.—Provincial Rates.

1894-95. Accounts.		Budget	1895-96. Revised.	Accounts.
	ESTABLISHMENT AND OTHER CHARGES—			
5,2	Burma, Lower	5,1	5,1	5,5
3	Assam	4	3	3
44,5	Bengal	43,2	43,0	39,8
8	N.-W. Provinces and Oudh	7	9	8
5	Punjab	5	5	5
5,1	Bombay	6,0	5,4	5,8
56,4	TOTAL	55,9	55,2	52,7

92. The charges were lower than the Budget Estimate and the actuals of 1894-95 by 3,2 and 3,7 respectively. The saving occurred chiefly in Bengal in contingent expenditure and in the charges for the service of processes. The small excess in Burma was due to larger payments of commission owing to increased receipts.

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

9.—Customs.

			Burma, Lower.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the principal Ports of Rangoon Calcutta, Madras, Bombay.	Accounts	1894-95	13,8	60,6	9,1	60,0	143,5
	Budget	1895-96	16,1	81,3	11,9	63,1	172,4
	Revised	1895-96	15,8	75,1	11,3	66,0	168,2
	Accounts	1895-96	15,9	75,8	11,6	66,5	169,8
Charges at other Ports.	Accounts	1894-95	6,8	4,1	11,0	9,1	31,0
	Budget	1895-96	7,2	4,2	11,7	14,6	37,7
	Revised	1895-96	7,1	4,1	11,4	10,0	32,6
	Accounts	1895-96	7,1	4,0	11,6	10,3	33,0
TOTAL	Accounts	1894-95	20,6	64,7	20,1	69,1	174,5
	Budget	1895-96	23,3	85,5	23,6	77,7	210,1
	Revised	1895-96	22,9	79,2	22,7	76,0	200,8
	Accounts	1895-96	23,0	79,8	23,2	76,8	202,8

			Sterling.	Exchange.	TOTAL.
England	Accounts	1894-95	1	...	1
	Budget	1895-96	1	1	2
	Revised	1895-96	1	1	2
	Accounts	1895-96	1	1	2

Total, including England.	Accounts	1894-95	174,6
	Budget	1895-96	210,3
	Revised	1895-96	201,0
	Accounts	1895-96	203,0

93. The charges were less than the Budget by 7,3, and more than the accounts of 1894-95 by 28,3. The saving on the Budget was chiefly in Bengal and was due to the provision for additional establishment to be entertained on the introduction of the new Tariff Act not having been fully utilised. In Bombay also there were savings owing to the provision for increased establishments in connection with the imposition of import duties not having been fully required owing to their gradual entertainment counterbalanced by an increase under "Salaries" owing to grade promotion of officers. The excess over the actuals of the previous year was due to additional establishments entertained in connection with the new Tariff Act, and the imposition of import duties.

10.—Assessed Taxes.

1894-95 Accounts.		1895-96 Budget	1895-96 Revised.	Accounts.
1	India	1	1	1
1	Central Provinces	1	1	1
2,1	Burma, Lower	2,3	2,0	2,0
1	Assam	2	2	2
18,1	Bengal	19,0	18,4	18,4
4	N.-W. Provinces and Oudh	1,2	2	2
1,2	Punjab	1,2	1,2	1,2
2,3	Madras	2,4	2,4	2,3
5,4	Bombay	5,3	5,3	5,3
29,8	TOTAL	31,8	29,9	29,8

94. The expenditure showed a saving of 2,0 as compared with the Budget chiefly in Bengal and the North-Western Provinces. In Bengal it was due to smaller expenditure on account of Travelling Allowances of District Establishments, and in the North-Western Provinces it was nominal being due to the transfer of the cost of the combined Stamp, Excise and Income-Tax Establishment to 3—Land Revenue. The small saving in Burma was due to vacancies and to a temporary establishment for four months instead of a permanent one having been sanctioned for the Maubin District.

11.—Forest Expenditure.

95. The Indian expenditure was smaller than the Budget Estimate, and the actuals of the previous year by 85,1 and 3,5 respectively. The saving on the Budget was spread over almost all the Provinces, but occurred chiefly in Bombay (27,8), Burma (14,1) Madras (12,4) and the Central Provinces (12,0). Over

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

II.—Forest Expenditure—*continued.*

half of it occurred in the *Charges for the removal of timber and other produce by Government agency*, in which also there were considerable savings over the actuals of the previous year. *Establishment charges* showed a large increase over the actuals of 1894-95.

		India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam	Bengal	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
General Direction	Accounts 1894-95	8,4	...	...	...	...	...	...	...	...	...	8,4
	Budget 1895-96	8,2	...	...	...	...	...	...	..	..	..	8,2
	Revised 1895-96	7,7	..	...	..	...	...	...	...	...	...	7,7
	Accounts 1895-96	7,9	...	...	...	...	...	...	...	...	...	7,9
Conservancy and Works—												
Timber and other produce removed from the Forests by Government agency.	Accounts 1894-95	7,9	7,2	4,4	55,6	3	1,1	22,9	25,1	16,0	72,7	213,2
	Budget 1895-96	10,5	7,0	6,3	60,4	1,2	7	21,4	25,9	20,6	81,0	241,6
	Revised 1895-96	5,0	4,3	5,6	53,4	4	14,7	21,1	26,2	17,5	60,9	210,5
	Accounts 1895-96	5,0	3,6	4,2	52,1	9	3,9	21,5	25,0	13,2	50,1	194,1
Timber and other produce removed from the Forests by consumers or purchasers	Accounts 1894-95	...	12,2	7	1,5	2,3	5,2	4,4	2	8,0	4,4	38,9
	Budget 1895-96	...	14,4	5	1,5	2,7	5,1	4,5	3	8,0	4,8	42,4
	Revised 1895-96	...	13,5	7	1,8	3,[illegible]	6,0	4,6	3	7,6	4,5	42,0
	Accounts 1895-96	..	12,3	5	1,6	2,9	5,5	4,1	3	8,9	4,5	40,6
Other Charges	Accounts 1894-95	9,1	27,6	11,8	39,3	8,0	7,4	27,6	16,7	41,8	3[illegible],5	221,8
	Budget 1895-96	11,2	31,2	10,7	38,1	6,6	10,4	28,3	12,0	53,0	39,0	250,1
	Revised 1895-96	10,2	29,8	13,7	41,8	7,9	10,2	25,7	13,2	44,0	31,0	232,3
	Accounts 1895-96	6,0	28,5	12,2	40,2	7,9	6,5	28,2	12,3	40,8	4[illegible]6	225,1
Establishment	Accounts 1894-95	10,2	5[illegible],6	37,1	41,4	16,6	26,1	38,7	36,2	72,8	67,2	429,0
	Budget 1895-96	10,2	51,0	41,5	47,5	18,7	29,7	41,5	31,2	74,8	98,2	451,5
	Revised 1895-96	10,[illegible]	52,4	39,0	43,0	17,4	28,1	40,8	30,3	78,0	97,7	4[illegible]6,0
	Accounts 1895-96	10,0	5[illegible],5	39,[illegible]	41,9	10,9	27,7	40,5	30,2	76,7	97,0	44[illegible],0
TOTAL	Accounts 1894-95	44,6	97,6	101,8		27,2	39,8	92,6	72,2	138,6	206,8	612,2
	Budget 1895-96	55,1	107,2	207,5		31,	45,9	95,7	70,0	157,6	[illegible]	603,8
	Revised 1895-96	42,8	109,0	106,0		28,7	59,0	93,0	0,0	148,0	19[illegible]	638,5
	Accounts 1895-96	42,1	95,2	103,4		28,0	40,0	94,3	67,8	144,0	195,8	908,7

		Stores.	Exchange.	TOTAL.			
England	Accounts 1894-95	7	6	1,3	Total, including England.	Accounts 1894-95	913,5
	Budget 1895-96	7	6	1,3		Budget 1895-96	905,1
	Revised 1895-96	1,4	1,0	2,4		Revised 1895-96	940,9
	Accounts 1895-96	1,4	1,1	2,5		Accounts 1895-96	911,2

96. Under *General Direction* the saving was due to the absence of the Inspector General on leave.

97 Under *Timber, etc., removed by Government Agency*, the saving in India was chiefly due to the non-inclusion of expenditure on London cargoes of Andamans timber, owing to non-receipt of accounts from the London Agents, and partly also to less Departmental Operations in Baluchistan and to no firewood having been collected in Quetta Depôt owing to small demand. In the Central Provinces it was due to *hurra* not having been collected departmentally and to restricted fellings. In Burma the decrease was due to short extraction of timber. In the Punjab it was caused by curtailment of Departmental Operations. In Madras there was an over-estimate. In Bombay the decrease occurred chiefly under firewood, due partly to a change in the system under which the supply of timber and firewood by Government Agency has been stopped, partly to the low rates for contracts to bring in fuel, and partly to a decrease in the quantity brought in. The excess over the Budget in Bengal was due to the re-stocking of the Darjeeling Depôt with charcoal, and to the supply of firewood to the Lobong Commissariat and of sâl sleepers to Railways not originally anticipated.

98. Under *Timber, etc., removed by purchasers* the aggregate saving was small. The largest decrease occurred in the Central Provinces. and was due to less work having been undertaken in connection with the laying out of *coupes* and marking standers, and to less commission having been paid to vendors partly in consequence of a falling-off in the revenue.

99. Under *Other charges* the large saving in Madras and Bombay was due to less expenditure on demarcation works. The saving in India was due to the curtailment of expenditure for repairs on roads, buildings, etc. In the Central Provinces the decrease was chiefly under "Fire protection" and

Section A.—DIRECT DEMANDS ON THE REVENUE—*concluded.*

11.—Forest Expenditure—*concluded.*

"Survey." In Upper Burma it was chiefly due to non-completion of buildings and roads and to fire protection not having been carried out to the extent intended. The excess in Lower Burma was due to the adjustment of the survey charges by the Imperial Survey Department partly counterbalanced by a smaller collection of drift logs. In Assam the largest reduction was in the charges connected with the organization, extension and improvement of Forests.

100. Under *Establishment* there was a saving over the Budget in all Provinces except Madras. The saving was due generally to absence and transfer of officers, vacancies and smaller expenditure in connection with Exchange Compensation, travelling allowance, stationery and printing charges. The increase in Madras was occasioned mainly by the re-organization of the District Forest office Establishment. Appointments of extra officers, promotions and additions to Establishment were the main causes of the excess over the actuals of 1894-95.

101. The demand for stores from England were larger than was anticipated.

12.—Registration.

			India.	Central Provinces.	Burma. Upper.	Burma. Lower	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Superintendence	Accounts	1894-95	...	1,0	...	...	...	5,1	1	...	3,3	7	10,2
	Budget	1895-96	...	1,0	...	...	...	5,4	1	...	3,2	8	10,5
	Revised		.	1,1	...	..	...	5,1	1	..	3,4	8	10,5
	Accounts		...	1,1	...	...	...	5 4	1	..	3,2	7	10,5
District Charges	Accounts	1894-95	6	3,4	3	2,5	2,7	75,4	20,7	9,4	70,3	28,1	210,4
	Budget	1895-96	7	3,6	4	2,7	3,0	77,0	20,6	9,3	81,8	26,2	227,3
	Revised		6	3,5	4	2,6	2,7	74,0	21,1	10,0	77,6	28,2	221,6
	Accounts		6	3,6	4	2,5	2,7	74,9	20,9	10,3	78,4	28,3	222,0
Total	Accounts	1894-95	6	4,4	2,8		2,7	80,5	20,3	9,4	70,6	28,8	229,6
	Budget	1895-96	7	4,6	3,1		3,0	82,4	20,7	9,3	85,0	29,0	237,8
	Revised		6	4,6	3,0		2,7	80,0	21,2	10,0	81,0	29,0	232,1
	Accounts		6	4,7	2,9		2,7	80,3	21,0	10,3	81 0	29,0	233,1

102 The charges were less than the Budget by 4.7 and more than the actuals of 1894-95 by 3.5 The saving in Bengal occurred partly in the charges on account of remuneration to copyists, but chiefly in the commission paid to Special Sub-Registrars (4,2) counterbalanced to a large extent by increased payments (2,6) on account of commission to Rural Sub-Registrars. In the Punjab the excess was due to larger expenditure for commission to Sub-Registrars, owing partly to the increase in the receipts from registration fees and partly to the substitution of non-official for official agency for registration. The saving in Madras was due to the scheme for regrading Registrars and Sub Registrars not having been fully required. The provision for opening new Sub-Registry offices was also not utilised in full. The increase over the actuals of the previous year was the result of an expansion of departmental operations.

Section B.—INTEREST.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
815,1	RECEIPTS	805,1	820,8	825,1

103. The receipts in this section showed an increase, compared with the actuals of the previous year and with the Budget, of 10,0 and 20,0 respectively. Compared with the Budget there was an increase in England of 14,6, due to a larger investment of surplus cash balance than was expected, and to an exceptional receipt from the Bombay, Baroda and Central India Railway Company credited to the revenues of India under this head. In India also there was an excess owing to a payment of 5,8 by the Secunderabad Cantonment Committee as interest on a loan fully taken up within the year for which no provision had been made and to an arrear payment by the Lucknow Municipality. Against this excess there was a deficiency in Bengal and Madras in the amount of interest realized on arrear Land Revenue collections.

XII.—Interest.

			India.	Central Provinces.	Burma. Upper	Burma. Lower.	Assam	Bengal	N.-W. P. and Oudh.	Punjab	Madras.	Bombay.	TOTAL.
On Loans to Native States.	Accounts	1894-95	...	...	...	...	...	2,3	...	...	...	...	2,3
	Budget	1895-96	...	...	...	...	...	1,5	...	...	...	...	1,5
	Revised		...	...		...	...	1,5	...	...	..	...	1,5
	Accounts		1	...	...	...	...	2,4	...	...	...	...	2,5
To Presidency Corporations.	Accounts	1894-95	...	...	...	...	...	120,9	.	...	28,0	138,0	280,9
	Budget	1895-96	..	..	...	...	...	159,1	...	...	28,8	138,3	320,2
	Revised		...	...	..	...	...	159,0	...	..	28,5	138,0	325,1
	Accounts		...	...	..	...	...	159,1	...	...	28,5	138,0	325,6
To Municipal and other Public Corporations.	Accounts	1894-95	2,6	2,4	5	1,4	1	6,0	20,2	14,8	2,9	14,8	66,3
	Budget	1895-96	2,.	2,3	4	1,4	1	8,0	30,2	14,9	3,0	15,2	85,5
	Revised		2,9	3,2	4	1,3	1	10,8	38,9	14,7	3,4	14,7	90,4
	Accounts		8,7	3,1	5	1,2	1	8,3	39,0	14,0	3,4	15,5	94,4
To Landholders and other Notabilities.	Accounts	1894-95	8	...	...	6	...	5,2	2	1,0	4	4	8,6
	Budget	1895-96	5	...	...	...	...	5,4	2	7	2	2	7,2
	Revised		6	...	...	...	...	5,9	1	7	2	2	7,7
	Accounts		6	...	...	...	...	5,0	1	8	2	2	6,9
On Advances to Cultivators and Advances under Special Laws.	Accounts	1894-95	2,5	2,1	2,5	2	...	6,0	7,0	11,7	14,5	8,3	51,7
	Budget	1895-96	1,5	4,6	1,0	3	...	5,7	5,3	11,8	12,6	10,6	53,0
	Revised		1,1	5,8	2,1	4	...	5,3	5,2	11,5	12,0	9,7	53,1
	Accounts		1,7	5,1	1,8	6	...	5,0	5,7	10,1	11,8	9,0	52,2
On Currency Investment.	Accounts	1894-95	345,2	...	...	...	.	...	...	...	..	...	345,2
	Budget	1895-96	285,0	..	...	...	...	...	...	...	...	...	285,0
	Revised		287,1	...	...	..	...	...	...	...	...	...	287,1
	Accounts		287,1	.	...	...	...	...	..	...	...	...	287,1
On Securities of Provincial Funds.	Accounts	1894-95	...	5	...	...	...	1,0	2,3	1	12,8	6,8	24,1
	Budget	1895-96	..	4	...	...	...	1,2	2,3	1	4,5	5,7	14,2
	Revised		...	4	...	.	...	1,7	2,5	1	4,3	6,0	15,0
	Accounts		...	4	...	...	...	1,4	2,6	1	4,5	5,8	14,8
On Overdrawn Capital of Railway Companies in India.	Accounts	1894-95	9,7	...	...	...	...	...	...	...	...	...	9,7
	Budget	1895-96	6,4	...	...	...	...	...	...	...	...	...	6,4
	Revised		7,4	...	...	...	.	...	..	...	...	...	7,4
	Accounts		7,0	...	...	...	...	..	..	...	...	..	7,0
Other Items	Accounts	1894-95	7	...	...	...	1	7,6	1	...	4,4	4	13,3
	Budget	1895-96	5	...	...	..	1	10,2	1	...	5,0	4	16,3
	Revised		4	...	...	...	1	6,8	1	...	2,9	4	10,7
	Accounts		1,1	...	...	...	1	7,2	1	...	2,0	3	10,8
TOTAL	Accounts	1894-95	361,5	5,0	9,2		2	159,2	26,7	27,0	63,0	168,7	808,1
	Budget	1895-96	297,3	7,3	3,1		2	191,7	44,1	27,5	54,0	160,8	795,0
	Revised		290,5	6,4	4,2		2	190,6	40,8	27,0	51,3	169,0	798,0
	Accounts		300,3	8,6	4,1		2	180,2	47,5	25,0	50,4	169,4	801,3

			Sterling.	Exchange.	TOTAL.		
England—Investment of Cash Balances, etc.	Accounts	1894-95	3,8	3,2	7,0	Total, including England	815,1
	Budget	1895-96	5,0	4,2	9,2		805,1
	Revised		13,0	9,8	22,8		820,8
	Accounts		13,5	10,3	23,8		825,1

Section B.—INTEREST—*continued.*

XII.—Interest—*continued.*

104. It has been explained in previous reports that the receipts in India under this head arise chiefly from the Paper Currency Investment and from loans granted by Government to Municipalities and other public bodies, Native States, and cultivators. No alteration has been made in the amount of the first during the year.

105. The following statement shows the balances of the different kinds of loans during the last five years:—(The Cooch Behar Loan has been treated in the Finance Accounts of 1895-96 as an Imperial Loan, and the same classification has been adopted for the purposes of this statement, though it was provided for in the Budget under Provincial Loans and Advances.)

	31st March 1892.	31st March 1893.	31st March 1894.	31st March 1895.	31st March 1896.
IMPERIAL ADVANCES AND LOAN ACCOUNT.					
Native States	17,9	40,1	51,4	44,7	68,3
Presidency Corporations, including Port Trusts	8,674,1	8,917,8	7,855,4	7,777,9	7,762,3
Mofussil Municipalities	35,6	45,3	43,6	48,4	45,3
Landholders and others	7,8	81,9	87,1	75,8	75,4
District and Local Fund Committees	24,7	31,5	67,6	87,1	166,7
Advances to Cultivators	96,3	96,5	86,5	61,9	51,3
TOTAL	8,856,9	9,213,1	8,191,6	8,[illegible]94,9	8,169,3
PROVINCIAL ADVANCES AND LOAN ACCOUNT.					
Mofussil Municipalities	893,4	1,1[illegible]6,1	1,350,9	1,5[illegible]1,9	1,776,9
Port Funds	238,1	242,7	233,1	226,9	22[illegible],4
District and Local Fund Committees	56,6	69,6	67,1	72,1	82,6
Landholders and others	1[illegible]9,3	85,9	85,2	79,2	33,6
Advances under Special Laws	2[illegible]9,9	2[illegible]4,3	221,4	213,3	2[illegible]5,9
Advances to Cultivators	642,1	934,0	873,7	934,2	956,7
TOTAL	2,146,4	2,939,7	2,835,5	3,1[illegible]9,7	3,275,8
GRAND TOTAL	11,[illegible]33,3	11,852,8	11,027,1	11,2[illegible]1,6	11,44[illegible],1
Interest received	436,2	46[illegible],1	492,8	415,8	481,5
Percentage reckoned on balance at end of year	3·964	3·882	4·469	3·712	4·2[illegible]9

106. The interest paid in 1895-96 by the Local Governments to the Government of India on account of the loans held on the Provincial account amounted to 127,5, while the actual sum realised by them and credited to Provincial revenues amounted in the aggregate to 137,3. The fluctuations under the different heads are explained below.

107. Under *Interest on Loans to Native States*, the receipts in Bengal were on account of the loans granted to the Maharajah of Cooch Behar and also to the Cooch Behar State for the construction of the Cooch Behar Railway. Under *Presidency Corporations* the slight variation in Bombay was due to the Port Trustees having taken up 1¾ lakhs only of the Victoria Dock Loan against an estimate of 3½ lakhs.

108. Under *Interest on Loans to Municipal and other Public Corporations*, the excess in India was occasioned by a receipt of 5,8 from the Cantonment Committee, Secunderabad, on account of interest on a loan of 8 lakhs for water-works. This interest was not estimated for, as it was not known when the full amount of the loan would be drawn. In the Central Provinces a payment of 8 from the Jubbulpore Municipality was not anticipated when the Budget was framed. In Bengal the decrease was due to the non-payment by the Howrah Municipality of the interest for the second half year. In the North-Western Provinces the Lucknow Municipality paid 4,6 on account of 1894-95, but this improvement was partly counterbalanced by the fact that the advances sanctioned for the Bareilly and Hardwar Municipalities were not utilized during the year.

109. Under *Interest on Advances to Cultivators* in Upper Burma the large balances outstanding at the beginning of the year swelled the receipts; in Lower Burma the increase was due to large advances owing to the prevalence of cattle disease in certain districts. In the Punjab the decrease was probably due to remissions and suspensions necessitated by unfavourable agricultural conditions. In Madras the receipts fell with the improvement in the season and the punctual re-payments of the large State loans taken by the ryots in 1891-92 and 1892-93.

Section B.—INTEREST—*continued.*

XII.—Interest—*continued.*

110 Under *Securities of Provincial Funds* in Bombay the variation in the actuals of the two years was due to the reduction in the rate of interest, and to the receipt in 1894-95 of anticipation interest paid in connection with the conversion scheme.

111. Under *Other Items*, in India the excess was in the 25 per cent. additional subscription realized from subscribers to the Bengal Uncovenanted Service Family Pension Fund owing to the adjustment of two years' receipts as explained under 14—Interest on other Obligations. The Bengal Budget was over-estimated. The decline in Madras was mainly in Interest on Arrears of Revenue, due to smaller outstandings of Land Revenue of previous years, and to the introduction of a new rule under which no interest was charged on ryotwar and miscellaneous revenue in the year in which it fell due.

112. The excess in England was due to an exceptional receipt from the Bombay, Baroda and Central India Railway Company credited under this head, and to a larger investment of surplus cash balance

Section B.—INTEREST.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
5,124,0	EXPENDITURE	4,115,5	3,942,4	4,044,8

113. The total charges in this section showed savings of 70,7 and 1,079,2 compared with the Budget and the actuals of the previous year respectively. The former is the net result of a decrease of 222,5 in the charges for exchange due mainly to the rise in the rate, and of an increase of 151,8 in the other charges due chiefly to the discharge of the unconverted portion of the 4 per cent. loans having brought forward large claims for arrears of interest and to the payments of two years' interest on the deposits of the Bengal Uncovenanted Service Family Pension Fund, counterbalanced by savings in England due to the India Bills having been raised on better terms and to no temporary loan having been required.

114. The decrease compared with 1894-95 is accounted for partly by the special payments in that year on account of the conversions in India, partly by the reduction of the rate of interest on the bulk of the rupee debt from 4 to 3½ per cent., partly by the rise in the rate of exchange and by the transfer of a large portion of interest charges in India to the Railway and Irrigation Revenue Accounts in consequence of additional Capital Expenditure on State Railways and Irrigation works which was met from existing balance.

13.—Interest on Ordinary Debt.

115. Before proceeding to examine the interest charges in detail, it is usual to exhibit the amount of Loans raised or discharged during the year, and the following figures supply the necessary particulars for 1894-95 and 1895-96:—

1894-95. Accounts		Budget.	1895-96. Revised.	Accounts.
	INDIA—			
1,172,3	Debt discharged	890,1	591,1	584,8
—1,172,3	NET IN INDIA .	—890,1	—591,1	—584,8
	ENGLAND—			
	Debt incurred—			
6,000,0	At 3 per cent.	...	..	...
6,000,0	TOTAL INCURRED .	...		.
	Debt discharged—			
5,0	At 4 per cent.	...	1,6	1,6
5,0	TOTAL DISCHARGED .	...	1,6	1,6
+ 5,995,0	NET IN ENGLAND .	...	—1,6	—1,6*
+ 4,822,7	NET IN INDIA AND ENGLAND .	—890,1	—592,7	—586,4
	ENGLAND—			
3,000,0	Temporary Loans Incurred	2,000,0	2,000,0	2,000,0
7,000,0	Temporary Loans Discharged . . .	2,000,0	2,000,0	2,000,0
—4,000,0		...	...	...

* The above amounts are exclusive of 100,5 cancelled, comprising 90,3 charged to Railways on account of Sinking Funds of the East Indian, Eastern Bengal, and Sind, Punjab and Delhi Railways, and 10,2 to Discount Sinking Fund

116. As announced in the Financial statement no new loan was raised in India during the year, out of the balance of the loans advertised for discharge 420,9 and 21,9 were paid on account of the 4 and 3½ per cent. loans respectively. Of the loans bearing interest, 120,0 was paid on account of the Gwalior loan in accordance with the terms of the agreement with the Durbar under which the loan was originally taken. The actuals also include a debit of 21,9 under the 3½ per cent. loans chiefly on account of promissory notes belonging to the Madras Military Assistant Surgeons' Fund. It was decided that the assets of the fund should continue to bear interest at 4 per cent, and the promissory notes belonging to the Fund were accordingly cancelled and their value transferred as deposits bearing 4 per cent. interest to credit of the head "Deposits of Service Funds Bearing Interest."

117. In England a temporary loan of £ ,000,000 was raised on the security of India Bills to repay the same amount of bills raised in the previous year, which fell due on the 12th May 1895.

Section B.—INTEREST—*continued.*

13.—Interest on Ordinary Debt—*continued.*

118. The usual Statement analysing the charge for Interest on Ordinary Debt is given below:—

1894-95. Accounts.	Rate.	Debt in India on 31st March 1895. Principal.	Interest due.	1895-96. Budget.	Revised.	Accounts.
46,1	4½	1,022,3	46,4	46,0	46,4	46,5
2,635,2	4	5,470,0	218,8	218,8	218,8	218,8
1,384,1	3½	95,492,1	3,342,2	3,324,1	3,380,4	3,346.2
4,5	Provincial Debentures	86,0	3,5	4,5	5,8	5,9
...	Stock Notes	9	...	...	...	...
4,069,9	Total	102,071,3	3,610,9	3,593,4	3,651,4	3,617,4
382,7	Interest on Loans in course of discharge			40,0	109,6	112,1
121,3	Discount on Loans and Miscellaneous			...	2,0	2,0
4,573,9	Total Interest paid in India			3,633,4	3,763,0	3,731,5
3,814,0	England			3,857,0	3,821,6	3,821,6
3,173,2	Exchange			3,214,2	2,881,5	2,903,5
6,987,2	Total Interest paid in England			7,071,2	6,703,1	6,725,1
11,561,1	GRAND TOTAL			10,704,6	10,466,1	10,456,6

Divided into—

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	Interest on Ordinary Debt—			
—137,4	India	—1,276,4	—1,151,4	—1,177,2
2,611,9	England	2,658,1	2,622,7	2,622,7
2,173,1	Exchange	2,215,1	1,977,5	1,992,6
4,647,6		3,596,8	3,448,8	3,438,1
	Interest on Debt for Railways and Irrigation Works—			
4,711,3	India	4,909,8	4,914,4	4,908,7
1,202,1	England	1,198,9	1,198,9	1,198,9
1,000,1	Exchange	999,1	904,0	910,9
6,913,5		7,107,8	7,017,3	7,018,5
11,561,1		10,704,6	10,466,1	10,456,6

119. The actual payments in India corresponded closely with the amounts which fell due during the year, but exceeded the Budget Estimate by 98,1 chiefly in consequence of the discharge of the unconverted portion of the 4 per cent. loans having brought forward claims for arrears of interest. The excess under Provincial Debentures is on account of the share of the surplus profits of the Cawnpur-Achneyra Section of the Rajputana-Malwa Railway paid to the debenture holders. The decrease compared with the previous year has been explained in para. 114.

120. In England there was a decrease of 25,4 in the interest on India Bills, and the provision of 10,0 in the Budget for interest on temporary loans from the Bank of England was not utilised as no such loan was required.

121. The following are the details of the interest paid in *England*:—

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
2,611,9	Interest not charged to Railways	2,658,1	2,622,7	2,622,7
2,173,1	Exchange	2,215,1	1,977,5	1,992,6
983,2	Interest charged to State Railways	980,0	980,0	980,0
818,0	Exchange	816,7	738,9	744,6
218,9	Interest charged against Companies on advances	218,9	218,9	218,9
182,1	Exchange	182,4	165,1	166,3
6,987,2	Total as above	7,071,2	6,703,1	6,725,1

Section B.—INTEREST—*continued.*

14.—Interest on other Obligations.

			India	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
On Special Loans	Accounts	1894-95	5,2	...	...	...	...	...	70,1	1	...	4,5	79,9
	Budget	1895-96	5,4	...	...	...	...	...	70,8	1	...	4,5	80,8
	Revised		5,6	...	...	...	...	...	70,8	1	...	4,5	81,0
	Accounts		5,1	.	...	...	...	...	71,0	1	...	10,4	87,2
Treasury Notes and Service Funds	Accounts	1894-95	75,5	...	...	...	...	...	...	...	5	8,9	84,9
	Budget	1895-96	77,6	...	..	...	...	...	...	..	5	8,7	86,8
	Revised		78,1	...	...	...	...	...	...	...	5	8,9	87,5
	Accounts		156,2	...	...	...	...	...	...	...	5	9,2	165,9
Savings Bank Deposits	Accounts	1894-95	251,3	2	2	1,0	...	10,6	2,4	9,1	1,5	24,8	301,1
	Budget	1895-96	2[illegible],0	1	2	1,0	...	11,4	2,9	10,1	1,4	24,6	341,7
	Revised		205,0	1	3	1,1	...	10,5	2,8	9,3	1,5	24,5	315,1
	Accounts		294,1	2	5	9	...	9,4	2,6	10,2	1,4	25,1	344,4
Miscellaneous	Accounts	1894-95	4,0	...	...	...	...	2,9	...	...	9	2,5	10,3
	Budget	1895-96	4,1	...	1	...	...	2,1	...	...	6	2,1	9,0
	Revised		3,0	...	...	...	...	2,3	...	...	7	3,6	9,6
	Accounts		3,1	...	1	...	...	2,1	...	3	5	2,8	8,9
Total	Accounts	1894-95	336,0	2	1,2		...	13,5	72,5	9,2	2,9	49,7	476,2
	Budget	1895-96	377,1	1	1,3		...	13,5	73,7	10,2	2,5	39,9	518,3
	Revised		351,7	1	1,4		...	12,8	73,0	9,4	2,7	41,5	493,2
	Accounts		458,5	2	1,5		...	11,5	74,2	10,0	2,4	47,5	606,4

			Sterling.	Exchange.	Total.		
England	Accounts	1894-95	1	1	2	Total, including England	476,4
	Budget	1895-96	2	2	4		518,7
	Revised		2	2	4		493,6
	Accounts		2	1	3		606,7

122. The expenditure showed an excess of 88,1 over the Budget Estimate and of 130,2 over the actuals of the previous year. The excess over the Budget occurred chiefly under *Treasury Notes and Service Funds* (79,1) due mainly to the adjustment of two years interest on account of the uncovenanted Service Family Pension Fund owing to a change in practice by which the interest on the collections for the year is now adjusted in the year to which it appertains. Under *Special Loans* the saving in India was in the annuities on account of the Madras Perpetual Loans and Choultry Endowments; the increase in the North-Western Provinces was due to the payment of arrear Wasika pensions, which are debited as interest on loans from the late King of Oudh; and in Bombay to inclusion of a special charge of 5,9 on account of Wasika pensions under the 3rd Oudh Loan provided for under 27.—Territorial and Political Pensions. The usual details of the interest on *Treasury Notes and Service Funds* and *Savings Bank Deposits* are noted below. The orders of Government transferring the Presidency Savings Bank to the Post Office from 1st October 1896 resulted in a large withdrawal of Postal deposits in Bengal. Under *Miscellaneous* in Bombay there was a special payment of 1,9 to the Thakors of Amod and Khervada under Government orders. As compared with the actuals of the previous year 81,0 of the excess occurred under *Treasury Notes and Service Funds* due chiefly to the cause stated above, and 43,3 under *Savings Bank Deposits* mainly in the interest on Post Office Savings Bank Deposits.

Interest on Treasury Notes and Service Funds.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
73,6	Bengal Uncovenanted Fund	75,5	75,9	153,0
8,9	Bombay " "	8,7	8,9	9,2
2,4	Other Funds	2,6	2,7	3,1
84,9	Total	86,8	87,5	165,9

Interest on Savings Bank Deposits.

227,5	Post Office Savings Banks	264,0	238,5	267,2
32,0	Presidency Savings Banks	31,7	31,3	29,7
21,4	State Railway Provident Institutions	22,9	22,7	23,6
10,2	Civil Engineers' Provident Fund	12,0	11,0	11,2
5,8	Regimental Savings Banks	6,1	6,4	6,7
4,2	Other Accounts	5,0	5,2	6,0
301,1	Total	31[illegible],7	315,1	344,4

Section C.—POST OFFICE, TELEGRAPH, AND MINT.

1894-95. Accounts		1895-96. Budget.	Revised.	Accounts.
2,645,6	RECEIPTS	2,781,0	2,820,8	2,840,4
2,466,2	EXPENDITURE	2,657,5	2,587,7	2,594,9
+179 4	NET .	+123,5	+233,1	+245,5
+25,5	POST OFFICE (NET) . . .	+24,8	+71,8	+69,7
+170,8	TELEGRAPH (NET) . . .	+94,8	+182,1	+188,1
−16,9	MINT (NET)	+3,9	−20,8	−12,3

123. The net results of the transactions of the Postal Department for the last five years have been as follows:—

	Net Expenditure.	Net Receipts
1891-92	47,0	
1892-93	29,6	
1893-94		3,8
1894-95		25,5
1895-96		69,7

124. The improvement upon the Budget figure in the net receipts was due to insufficient allowance for the normal growth of the revenue of the Department, while the provisions for Presidency and District Offices, and Road Establishment and Contingencies were not fully utilized and Railway charges were somewhat over-estimated.

125. The improvement in the net earnings of the Telegraph Department was due to an increase in the revenue owing chiefly to Military operations in Chitral, and to less expenditure than was anticipated owing to smaller purchases of stores in England and to savings in establishment charges.

126. The Budget Estimate anticipated a net receipt under Mint, but the receipts under seignorage on silver fell short of the anticipations owing to the coinage of dollars for the Straits Settlements having been considerably below the Estimate, and the receipts under Gain on copper coinage also fell short owing to the absorption of copper coins having been much below what was expected.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—RECEIPTS.

XIII.—Post Office.

1894-95. Accounts.				Budget.		1895-96 Revised.		Accounts.
	155,1	Parcel and other Postage collected in cash		153,0		165,0		165,0
		SALE OF POSTAGE STAMPS—						
957.2		Ordinary	996,0		1,005,0		1,013.5	
237,9		Service	248,0		244,0		244,7	
1,195,1			1,244.0		1,249,0		1,258,2	
12,2		*Deduct*—Payments to English, Colonial, and other Foreign Post Offices	18,0		24,6		21,2	
	1,182,9			1,226,0		1,224,4		1,237,0
	17,3	MAIL CART PARCEL VAN PASSENGER AND GOODS SERVICE . . .		16,6		28,0		27,6
	250,3	MONEY ORDER RECEIPTS . .		265,0		267,0		265,5
	7,2	BULLOCK TRAIN COLLECTIONS .		7.5		...		...
	10,6	OTHER RECEIPTS . . .		11,2		9,9		9,7
	1,623,4	TOTAL .		1,679,3		1,694,3		1,704,8

Section C.—POST OFFICE, TELEGRAPH, AND MINT—RECEIPTS—*continued.*

XIII.—Post Office—*continued.*

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	DISTRICT POST COLLECTIONS—			
1,5	Central Provinces . . .	1,3	1,8	1,4
1,2	Bengal	1,3	1,4	1,6
5,7	Punjab	5,6	6,1	5,7
8,4	TOTAL	8,2	9,3	8,7
1,631,8	GRAND TOTAL .	1,687,5	1,703,6	1,713,5

127. The total revenue exceeded the Budget Estimate by 26,0, and the actuals of the preceding year by 81,7. The improvement occurred under almost all heads. Under *Parcel and other Postage collected in cash*, the increase of 12,0 over the Budget was due to insufficient allowance having been made for larger circulation of trade circulars which are paid for in cash instead of by postage stamps and to larger collections on account of unstamped articles, due to the opening of new Post offices in Kashmir and Chitral, for which sufficient allowance was not made in the estimate. The receipts under this head during the last five years have been as follow :—

1891-92	154,1
1892-93	150,8
1893-94	147,4
1894-95	155,1
1895-96	165,0

128. The improvement in receipts from the *Sale of Ordinary Stamps* arose from the normal growth in the operations of the department, as well as from the opening of new Post offices in Kashmir and Chitral. Under *Sale of Service Stamps* the Budget was too sanguine. Under *Payments to English, Colonial, and other Foreign Post offices*, the excess of 3,2 was due to an arrear payment to the London Post Office of 4,7 on account of open and closed mail transit against a provision of 3,0 and partly (1,6) to arrear payment to Colonial and Foreign Post Offices for exchange of letters and parcels. The excess would have been much larger but for the non-settlement of the accounts during the year with certain Colonial and Foreign Governments. Under *Mail Cart Parcel Van Passenger and Goods Service* the increase was due to the taking over by the Post office of the out-agency of the East Indian Railway at Simla, and to the increased parcel rates by tongas from September 1895. The *Money Order Receipts* continued to show a steady increase from year to year. No actuals were recorded under *Bullock Train Collections* as the agency has been taken over by the Post office and the charges are now recorded under *Mail Cart Parcel e c, Service.* The decrease under other Receipts was due to a falling off in the sale of over printed stamps to Native States as well as in the gain realised on Native Coins during the year.

XIV.—Telegraph.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	INDIAN TELEGRAPHS—			
	Message Revenue—			
392,8	Sale of Stamps deducting Refunds, etc. . . .	406,0	418,5	434,3
36,3	Receipts from other Administrations . . .	4[illegible],0	40,0	36,1
207,8	Other Receipts by Cash, Postage Stamps and Book Transfer	198,0	244,7	239,6
636,9		650,0	703,2	71[illegible],0
	Other Revenue—			
120,2	Rent of Wires and Instruments leased to Railways and Canals	164,1	150,5	14[illegible],0
16,0	Rent of Local and Private Lines	16,0	16,0	16,2
1,5	Royalty from Telephone Companies	1,5	1,5	1,6
6,2	Recoveries from Guarantors	6,5	6,1	6,6
2,8	Miscellaneous Revenue	2,9	2,7	2,9
146,7		191,0	176,8	176,3
783,6	TOTAL INDIAN TELEGRAPHS .	841,0	880,0	886,3
187,0	INDO-EUROPEAN TELEGRAPHS	185,5	196,8	189,6
970,6	TOTAL INDIA .	1,026,5	1,076,8	1,075,9
4,4	ENGLAND	5,1	5,7	5,7
3,7	EXCHANGE	4,2	4,3	4,4
978,7	GRAND TOTAL .	1,035,8	1,086,8	1,0[illegible]6,0

Section C.—POST OFFICE, TELEGRAPH, AND MINT—RECEIPTS—*continued.*

XIV.—Telegraph—*continued.*

Indian Telegraphs.

129. The receipts during 1895-96 were better than those of the previous year by 102,7. Of this increase 73,1 occurred under message revenue and was due chiefly to the growth of traffic and expansion of operations of the Department, and partly to an increase in the State traffic on account of the Waziristan and Chitral military operations. The receipts under the head *Rents of wires and instruments leased to Railways and canals* also showed an increase of 28,8. In 1894-95 a refund of 43,2 was made to the East Indian Railway Company, on account of a readjustment of charges for the years 1887 to 1893 inclusive. Allowing for exceptional items, the real increase under this head was approximately 2,2. Compared with the Budget Estimate, the actual receipts showed an increase of 45,3 which is attributable chiefly to military operations in Chitral. The increase of 6,3 over the Revised Estimate was mainly due to the revenue derived from postal combined offices having been more than was anticipated.

Indo-European Telegraphs.

130. The receipts during 1895-96 exceeded those of the previous year by 2,6. The increase was due partly to an improvement in the message revenue and partly to the increased earnings of the cable steamer *Patrick Stewart*. Of the increase of 4,1 over the Budget Estimate, 2,7 was due to the former cause and 1,2 to the latter. The actual receipts fell short of the Revised Estimate by 7,2, owing chiefly to the collections during the last three months of the year having been less than was anticipated.

XV.—Mint.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts
...	Seignorage on Silver	11,3	7,3	7,3
29,3	Gain on Copper Coinage	40,0	17,5	28,2
	Other Receipts—			
4,8	Calcutta	4,2	3,9	3,9
1,0	Bombay	2,2	1,7	1,5
35,1	TOTAL	57,7	30,4	40,9

131. Under *Seignorage on silver* the Budget Estimate allowed for a coinage of five millions of dollars for the Straits Settlements, but as the actual coinage fell considerably short of this sum, the Estimate was not realised. The closing of the mints to the free coinage of silver accounts for the absence of actuals in 1894-95. The following table shows the importation of silver and the silver coinage at the Mints in recent years —

	Net Importations.	Silver Coinage.	Seignorage.
1887-88	9,228,8	15,785,4	149,8
1888-89	9,246,7	7,282,3	138,9
1889-90	10,937,9	8,541,2	165,8
1890-91	14,175,1	13,193,5	264,9
1891-92	9,022,2	5,554,0	116,1
1892-93	12,863,6	12,011,5	256,1
1893-94	13,719,8	4,902,5	94,9
1894-95	6,329,2	94,6	...
1895-96	6,582,2	292,7	7,3

132. Under *Other Receipts* the falling off in Bombay was due to the coinage of dollars for the Straits Settlements having been below Budget anticipations.

133. The *Gain on Copper Coinage* varies with the absorption of copper coin, which was much below the Budget Estimate.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—EXPENDITURE.

15.—Post Office.

	1894-95. Accounts.			Budget.		1895-96. Revised.		Accounts
	64,7	CHIEF OFFICE, CALCUTTA		66,5		65,9		65,8
	832,1	PRESIDENCY AND DISTRICT OFFICES		865,6		847,5		849,6
		CONVEYANCE OF MAILS—						
104,9		Road Establishment and Contingencies	112,1		110,2		108,8	
105,3		Railway Charges	113,2		112,5		109,7	
52,3		Bullock Train and Mail Cart Establishment and Charges	55,5		55,9		56,8	
3,9		Other Charges	4,4		4,0		3,1	
	266,4			285,2		282,6		278,4
	15,1	DISCOUNT ON SALE OF POSTAGE STAMPS		15,5		16,0		15,8
	65,7	SUBSIDIES		64,5		65,7		62,1
	45,3	STATIONERY AND PRINTING		47,0		48,6		58,7
	2,6	MISCELLANEOUS		3,3		2,9		2,6
	1,291,9	TOTAL		1,347,6		1,329,2		1,333,0
	...	Lump Deduction		...		5,0		...
	1,291,9			1,347,6		1,324,2		1,333,0
		DISTRICT POST CHARGES—						
3,5		India	3,7		3,5		3,4	
6,8		Central Provinces	7,0		7,0		7,1	
13,7		Burma (Lower)	13,7		13,5		13,3	
4,3		Assam	4,6		4,5		4,5	
37,7		Bengal	38,0		36,8		36,1	
18,6		N.-W. Provinces and Oudh	18,9		18,7		18,7	
20,8		Punjab	21,6		21,4		21,2	
8,5		Madras	9,5		8,6		8,8	
10,3		Bombay	10,4		10,1		10,0	
	124,2			12,74		124,1		125,1
	1,416,1	TOTAL		1,475,0		1,448,3		1,456,1
		ENGLAND—						
60,6		Payments to the English Post Office	60,6		60,6		60,6	
43,2		Stores	41,8		44,0		46,1	
	103,8			102,4		104,6		106,7
	86,4	EXCHANGE		85,3		78,9		81,0
	1,606,3	GRAND TOTAL		1,662,7		1,631,8		1,643,8

134. The expenditure in India showed a saving of 18,9 on the Budget Estimate, due partly to the provision under *Road Establishment and Contingencies* for new runners' lines not having been fully required, and to the abolition of certain other lines in the Eastern Bengal, Madras and Burma Circles, partly to an over-estimate under *Railway Charges* counterbalanced by a heavy arrear payment on account of special train hire to the East Indian Railway, which was not anticipated when the estimate was framed but chiefly to the allotments for *Presidency and District Offices* not having been utilized in full The excess over the actuals of the previous year was due chiefly to the normal expansion of the operations of the Department, and to a smaller extent to the arrear payment of *Railway Charges* to the East Indian Railway referred to above and to additional contracts made for the conveyance of mails.

135. The small saving under *Chief Office, Calcutta*, as compared with the Budget, was due chiefly to the provision for Temporary and Extra Establishments not having been fully utilized. Under *Presidency and District Offices* the saving of 16,0 was due partly to a change in the *personnel* of the Postmaster General, North-Western Provinces and Oudh, partly to arrangements made in place of officers on leave

Section C.—POST OFFICE, TELEGRAPH, AND MINT—EXPENDITURE—*continued.*

15.—Post Office—*continued.*

or deputation, partly to smaller payments on account of Exchange Compensation Allowance and partly to savings in the Aligarh Workshops, and the grant for stationery and house-rent, and largely to the provision for increase in Establishment not having been fully utilized, counterbalanced to a small extent by excess due to the grant of privilege leave to officers, and the entertainment of a Superintendent for Kashmir, 5 probationary Superintendents and 11 Inspectors. Under *Road Establishment and Contingencies* the saving of 3,3 was, as already explained, due to the abolition of certain runners' lines in the Eastern Bengal, Madras, and Burma Circles, to a saving in the provision for new runners' lines and to the allotments for Monsoon charges not having been fully utilised. The saving under *Railway Charges* of 3,5 was due to an over-estimate partly counterbalanced by an arrear payment to the East Indian Railway which was not anticipated when the Budget was framed. The excess of 1,3 under *Bullock Train and Mail Cart Establishment, etc.*, was due to new contracts having been made for the Bombay and Central Provinces Circles after the Budget was prepared. Under *Other charges* the saving of 1,3 was due to the non-payment to the Peninsular and Oriental Co. for the conveyance of mails by non-contract vessels, and partly to the cost of construction and repair of Dâk boats for the Diamond Harbour Post Office having been less than was anticipated. The decrease under *Subsidies* was due to the non-payment to the Tigris and Euphrates Steam Navigation Co. of the subsidy for the year. The excess under *Stationery and Printing* was due to the supplies made by the Superintendent of Stationery, Bombay, and by the Superintendent of Government Printing, Calcutta, having been much larger than was anticipated.

136. Under *District Post Charges* the differences in Bengal and Madras only call for remark. In the former the saving was due to smaller charges of the Zemindari Dâk and for collection of cess. In Madras the Budget provided for raising the salaries of the existing staff and for entertaining additional establishments for improving the Village Postal Service, but the provision was only partially utilised.

137. The demands for stores from England were larger than was expected.

16.—Telegraph.

Indian Telegraphs.

1894-95. Accounts.		Budget	1895-96. Revised.	Accounts
	Capital Account.			
21,2	India	8[illegible],6	88,6	86,8
39,1	England	45,2	41,9	38,9
	Revenue Account.			
552,7	India	581,7	561,4	559,8
6,0	England	6,0	6,5	7,1
610,0		713,5	698,4	692,6
30,0	Exchange	42,7	36,5	35,0
640,0	TOTAL INDIAN TELEGRAPHS	756,2	734,9	727,6
	Indo European Telegraphs.			
70,5	India	78,5	74,8	73,4
25,2	England	3[illegible],0	26,2	27,1
	Red Sea and Indian Telegraph Company.			
18,0	England	18,0	18,0	18,0
	Eastern Telegraph Company.			
10,0	England	10,0	10,0	10,0
123,7		136,5	129,0	128,5
44,2	Exchange	48,3	40,8	41,8
167,9	TOTAL INDO-EUROPEAN TELEGRAPHS AND RED SEA AND EASTERN TELEGRAPH COMPANIES.	184,8	169,8	170,3
644,4	Total India	740,8	724,8	720,0
89,3	„ England	109,2	102,6	101,1
74,2	„ Exchange	91,0	77,3	76,8
807,9	GRAND TOTAL	941,0	904,7	897,9

Section C.—POST OFFICE, TELEGRAPH, AND MINT—EXPENDITURE—*continued.*

16.—Telegraph—*continued.*

Indian Telegraphs.

138. Exclusive of exchange, the expenditure during 1895-96 exceeded that of the previous year by 82,6 The increase was due chiefly to the construction of a larger number of Railway telegraph lines during 1895-96 than in the previous year, and partly to increased signalling charges necessitated by the development of message traffic and the opening of new offices. Of the short outlay of 20,9, as compared with the Budget estimate, 15,7 occurred in India and 5,2 in England. The short outlay in India was due partly to the cost of establishment charged to other Departments having been larger by 8,0 than was anticipated and partly to savings amounting to 7,4 in the establishment charges including Exchange Compensation Allowance. The decrease in the expenditure in England was due to fewer stores having been purchased than were provided for in the Budget estimate The short expenditure of 5,8, as compared with the Revised Estimate, was mainly due to the recovery of 5,7 from the Kashmir Durbar on account of contribution to the capital cost of telegraph lines and buildings in Kashmir; it was not expected that this money would be recovered until 1897-98.

INDO-EUROPEAN TELEGRAPHS.

139. The expenditure during 1895 96, excluding exchange, was 4,8 more than that of the previous year. The increase was chiefly due to the construction of buildings for the signalling staff at Teheran. Of the short outlay of 8,0, as compared with the Budget Estimate, 5,1 occurred in the expenditure in India and 2,9 in the expenditure in England. The short outlay in India was due mainly (3,0) to smaller expenditure on cable maintenance and partly to savings in the salaries of general service clerks, the number engaged being less than the number sanctioned. The short outlay in England was chiefly due to less stores having been purchased than was provided for in the Budget Estimate. The actual expenditure of the year closely worked up to the figures of the Revised Estimate.

17.—Mint.

1894-95. Accounts.		1895-96. Budget.	Revised.	Accounts.
	ESTABLISHMENTS—			
26,5	Calcutta	26,2	25,2	24,9
19,7	Bombay	18,5	16,2	16,2
	LOSS OF WEIGHT IN COINAGE—			
7	Calcutta	1,3	2,7	5,3
3	Bombay	2,5	2,0	1,9
	OTHER CHARGES—			
3,4	Calcutta	3,0	3.4	3,3
1	Bombay	1,0	8	8
30,6	TOTAL Calcutta	30,5	31,3	33,5
20,1	„ Bombay	22,0	19,0	18,9
50,7	„ India	52,5	50,3	52,4
7	„ England	7	5	5
6	„ Exchange	6	4	3
52,0	GRAND TOTAL	53,8	51,2	53,2

140. Under *Establishments* the accounts showed savings both in Calcutta and Bombay. In Calcutta the decrease was due chiefly to the absence on leave of the Assay Master, and in Bombay to the absence of the Assay Master on furlough and to the post of Assistant to the Mint Master and certain other appointments having been vacant.

141. Under *Loss in weight in Coinage* the excess in Calcutta over the Budget and the actuals of the preceding year was due to the heavy receipts of uncurrent coin for re-coining. In Bombay the Budget provided for the coinage of five millions of dollars for the Straits Settlements, but the actual coinage fell considerably short of this amount. This cause also explains the variations between the two years' results.

142. Under expenditure in England the saving was due to the demand for stores having been smaller than expected.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
1,629,0	RECEIPTS	1,630,2	1,677,0	1,684,5

143. The receipts in this section exceeded the Budget Estimate and the actuals of the previous year by 54,3 and 55,5 respectively. As compared with the Budget 27,1 of the improvement occurred under Marine, due to larger realizations for work done and for hire of vessels; and 10,9 under Scientific and other Minor Departments, due chiefly to increased demand for cinchona and quinine. There were small increases under all the other heads, except Law and Justice—Jails, where a falling off of 4,3 occurred, due chiefly to a smaller demand for jail manufactures.

144. As compared with the actuals of the previous year 11,7 occurred under Police, due to increased receipts from Private Watchmen and sale of the Police hulk "*Czarewitch*;" 14,5 under Marine, chiefly in Madras, due to re-adjustment of the contribution of the previous year to the Pamban Pilotage Fund on account of the dredger "*Wenlock*;" and 10,3 under Scientific and other Minor Departments, due chiefly to the cause mentioned above. There were small improvements under all the other heads.

XVIA.—Law and Justice—Courts of Law.

		India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Sale-proceeds of Unclaimed and Escheated Property.	Accounts . 1894-95	2,7	2,6	5	1,3	8	4,6	2,2	1,1	1,5	2,3	19,6
	Budget . 1895-96	2,0	1,0	5	1,2	8	3,0	2,1	1,3	1,4	2,9	16,8
	Revised . 1895-96	2,0	1,0	1,1	1,5	9	3,0	2,1	1,0	2,0	2,1	17,9
	Accounts . 1895-96	3,7	1,8	1,1	1,5	7	2,9	2,0	1,0	1,9	2,0	18,6
Court-fees realised in cash.	Accounts . 1894-95	1	2,1	...	...	2	3,0	23,4	7	2,1	1,8	33,4
	Budget . 1895-96	1	1,6	...	...	3	3,7	22,9	6	2,0	1,6	32,8
	Revised . 1895-96	...	2,6	...	...	2	3,7	24,8	8	2,0	1,6	35,7
	Accounts . 1895-96	...	2,7	...	...	4	4,1	25,3	7	2,0	1,6	36,8
General Fees, Fines, and Forfeitures.	Accounts . 1894-95	4,4	9,7	12,1	26,2	8,1	75,8	28,1	35,2	69,0	32,2	300,8
	Budget . 1895-96	5,1	10,3	10,8	20,5	8,0	78,5	29,8	30,0	66,7	32,1	305,3
	Revised . 1895-96	4,1	9,2	12,0	30,3	8,0	74,9	28,8	36,4	69,0	34,1	308,0
	Accounts . 1895-96	4,4	8,2	12,8	30,7	8,6	73,1	28,1	35,9	68,4	34,5	304,7
Other Receipts	Accounts . 1894-95	...	6	2	3	3	3,9	1,5	4,0	1,1	4,8	16,7
	Budget . 1895-96	...	5	3	3	3	3,8	1,4	3,3	1,6	4,8	16,3
	Revised . 1895-96	...	5	3	4	3	4,2	1,0	4,3	2,5	5,0	18,5
	Accounts . 1895-96	...	5	2	3	4	4,0	1,1	4,5	1,9	4,9	17,8
TOTAL	Accounts . 1894-95	7,2	15,0	40,6		9,4	87,3	55,2	41,0	73,7	41,1	370,5
	Budget . 1895-96	7,2	14,0	39,6		10,3	89,0	56,2	41,8	71,7	41,4	371,2
	Revised . 1895-96	6,7	13,9	46,5		10,0	85,5	56,7	42,5	75,5	42,8	380,1
	Accounts . 1895-96	8,1	13,2	46,6		10,1	84,1	56,5	42,1	74,2	43,0	377,9

145. The falling off in the receipts under this head which commenced in 1893-94 received a check, and showed an improvement of 6,7 as compared with the Budget Estimate and of 7,4 as compared with the actuals.

146. Under *Sale-proceeds of Unclaimed and Escheated Property* the improvement, as compared with the Budget Estimate, occurred chiefly in India, and the fall as compared with the actuals of the previous year in Bengal, partly counterbalanced by an increase in India. The receipts under this head are necessarily of a fluctuating nature. The increase under *Court fees realised in cash* occurred chiefly in the Central Provinces and the North-Western Provinces, and was due in the former to increased litigation owing to agricultural distress, and in the latter to high receipts of Kurk Amins' fees. The receipts under *General Fees, Fines, and Forfeitures* consist chiefly of magisterial fines, which are of a fluctuating and uncertain character. In Burma, Madras, and Bombay the receipts on this account showed an improvement, while in the other provinces there was a falling off. The increase under *Other Receipts*, which occurred chiefly in the Punjab, was due to an under-estimate of receipts from commission on amounts realised by sale of attached property, which were brought to account as revenue for the first time in 1894-95.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XVIB.—Law and Justice—Jails.

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab	Madras	Bombay	TOTAL.
Sale-proceeds of Jail Manufactures.	Accounts	1894-95	1,8	26,4	8,5	22,3	1,1	84,3	45,3	15,0	40,5	9,9	257,0
	Budget	1895-96	1,6	26,5	10,0	20,5	1,5	86,4	47,4	16,0	35,2	10,0	262,0
	Revised		2,0	26,4	8,8	24,0	1,1	92,7	42,5	16,2	41,4	11,2	266,3
	Accounts		1,9	22,2	9,6	25,8	1,0	85,1	46,5	16,0	46,5	11,4	266,6
Other Receipts	Accounts	1894-95	6	6	5	3,5	4,5	9	1,9	4,0	2,7	7,5	26,7
	Budget	1895-96	8	6	5	2,5	4,3	6	1,3	4,1	2,0	8,0	25,3
	Revised		1,5	4	2	1,0	4,7	8	3,1	3,0	2,1	6,5	24,1
	Accounts		1,7	4	2	1,1	4,7	7	4,0	4,0	1,9	6,3	25,0
Convict Receipts at Port Blair and Nicobars.	Accounts	1894-95	25,2	...	...	...	...	...	...	...	...	...	25,2
	Budget	1895-96	29,3	...	...	...	...	...	...	...	...	...	29,3
	Revised		27,8	...	...	...	...	...	...	...	...	..	27,8
	Accounts		26,7	...	...	..	...	...	...	...	...	...	26,7
TOTAL	Accounts	1894-95	27,6	27,0	34,8		5,6	85,2	48,2	16,0	43,2	17,4	308,9
	Budget	1895-96	31,7	27,1	30,5		5,8	87,0	48,7	20,1	37,2	16,5	316,6
	Revised		31,3	26,8	34,0		5,8	93,5	46,4	16,2	43,5	17,7	318,2
	Accounts		30,3	22,6	30,7		5,7	85,8	44,5	20,0	48,4	17,7	312,3

147. Under *Sale-proceeds of Jail Manufacture* the falling off in the Central Provinces and Bengal was due chiefly to a decline in the demand for Jail manufacture; in Burma and Assam to the employment of a smaller number of prisoners on remunerative forms of labor, and in the North-Western Provinces to the exclusion of Garden receipts under orders of Government, and to the transfer of Dairy Farm receipts to *Other Receipts*. The large increase in Madras was due chiefly to the large supplies made to the Police, Public Works, the Military and the Postal Departments. The receipts under this head, after deducting the corresponding charges under 19 B, are given below :—

			India	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal	N.-W. P. and Oudh	Punjab.	Madras	Bombay	TOTAL.
Net Receipts from Jail Manufacture.	Accounts	1894-95	8	5,5	4,1	5,2	2	32,5	16,6	3,0	7,4	2	75,8
	Budget	1895-96	8	5,0	4,6	7,1	1	16,2	17,6	1,1	—2,1	1,6	52,0
	Revised		1,0	4,2	5,0	6,6	3	24,5	1,5	2,0	0,8	2,2	68,0
	Accounts		8	2,4	6,5	5,1	3	7,6	12,6	5,2	11,1	2,0	53,6

148. Under *Convict Receipts at Port Blair and Nicobars* the falling off was due chiefly to smaller supply of convict labor to the Forest Department (1,1), to smaller Tea Garden receipts (4), to less receipts under sale of Stores (4), to sale of cocoanut oil and recoveries from Native States (5), and other miscellaneous receipts.

XVII.—Police.

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Police supplied to Municipal, Cantonment, and Town Funds.	Accounts	1894-95	...	2	12,4	...	...	9	6,7	55,8	...	6,1	82,1
	Budget	1895-96	...	2	12,0	2,4	...	8	7,1	55,9	...	6,0	84,4
	Revised		...	1	12,8	1,2	...	1,2	6,3	50,4	...	5,7	83,7
	Accounts		...	2	12,5	9	..	1,0	6,2	56,6	8	5,9	84,1
Police supplied to Public Departments, Private Companies, and Persons.	Accounts	1894-95	...	7	9	2	1,4	4,4	9,6	1,7	5,1	10,8	40,8
	Budget	1895-96	...	8	2,1	...	3	3,5	2,8	1,0	3,0	17,5	31,0
	Revised		...	1,3	9	2	4	3,2	3,7	1,7	4,0	17,0	32,4
	Accounts		...	6	1	6	5	3,9	3,7	1,9	4,7	18,3	34,3
Presidency Police	Accounts	1894-95	...	...	...	...	...	7,8	...	...	2,9	13,0	23,7
	Budget	1895-96	...	...	...	...	...	8,3	...	...	3,0	13,0	24,3
	Revised		...	...	...	...	...	8,5	...	...	3,0	15,0	26,5
	Accounts		...	...	...	...	...	9,1	...	...	3,0	16,4	28,5

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XVII.—Police—*continued.*

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Fees, Fines and Forfeitures (chiefly Cattle Pound Fees)	Accounts	1894-95	1,2	17,2	5,4	5,9	8,5	53 0	29,6	11,5	35,2	37,4	204,9
	Budget	1895-96	1,0	17,5	4,3	5,3	9,7	54,1	29,6	12,3	30,9	37,3	208,0
	Revised	1895-96	1,7	17,9	5,7	6,2	9,4	52,8	32,0	11,9	35,0	37,8	211,0
	Accounts	1895-96	2,5	17,3	6,0	6,7	9,8	48,7	32,2	12,7	30,1	38,1	210,7
Other Receipts	Accounts	1894-95	7	8	6	3	8,9	27,6	3,8	1,4	4,1	6,5	54,7
	Budget	1895-96	7	7	7	3	17,3	32,6	3,6	1,3	3,8	5,0	66,0
	Revised	1895-96	7	1,0	5	5	12,2	30,2	3,7	1,2	3,4	5,1	58,5
	Accounts	1895-96	7	1,6	6	4	11,7	32,1	3,3	1,2	3,5	5,2	60,3
Total	Accounts	1894-95	1,9	18,9	25,7		18,8	93,7	49,7	70,4	47,3	79,8	406,2
	Budget	1895-96	1,7	19,2	27,1		27,3	99,3	43,1	70,5	46,7	78,8	413,7
	Revised	1895-96	2,4	20,3	28,0		22,0	95,9	45,7	71,2	46,0	80,6	412,1
	Accounts	1895-96	3,2	19,7	28,4		22,0	94,8	45,4	72,4	48,1	83,9	417,9

149. The receipts under this head exceeded the Budget Estimate by 4,2 and the actuals of the previous year by 11,7. Of the excess on the Budget 3,3 were contributed by receipts for *Police supplied to Public Departments, Private Companies and Persons* due chiefly to larger receipts on account of Punitive Police and for Police supplied to private companies and persons; 4,2 occurred under *Presidency Police*, chiefly in Bombay, due to the sale of the condemned Police hulk "*Czarewitch*" for 2,4 against an estimate of 5, and to larger receipts on account of Private Watchmen; and 2,7 occurred under *Fees, Fines and Forfeitures*, due in India to the inclusion of certain receipts which were formerly credited to Excluded Local Funds; in Upper Burma, to better receipts from Slaughter houses, in Lower Burma to an underestimate, in the North-Western Provinces, Punjab, Madras and Bombay to increased Cattle Pound receipts, while in Bengal the receipts from Cattle Pounds were exceptionally low. These increases were partly counterbalanced by a falling off of 5,7 under *Other Receipts*, which occurred almost entirely in Assam, and was due to a change in the system of rationing the men of the Lakhimpur and Garo Hills Battalions. The excess over the actuals of the previous year was due in Assam to larger Cattle Pound receipts, and recoveries on account of rations owing to the change above referred to; and in Bombay to the sale of the *Czarewitch* and increased receipts from Punitive Police and Private Watchmen. In Bengal low receipts from Cattle Pounds almost covered the improvements under the other heads.

XVIII.—Marine.

			India.	Burma. Upper.	Burma. Lower.	Bengal.	Madras.	Bombay.	Total.
Pilotage Receipts	Accounts	1894-95	...	...	...	84,9	...	4	85,3
	Budget	1895-96	...	...	...	85,5	...	4	85,9
	Revised	1895-96	...	...	...	90,0	...	4	90,1
	Accounts	1895-96	...	...	...	88,0	...	4	88,4
Dockyard Services, etc.	Accounts	1894-95	14,3	...	...	...	...	...	14,8
	Budget	1895-96	3,6	...	...	...	...	...	3,6
	Revised	1895-96	7,6	...	...	...	...	...	7,6
	Accounts	1895-96	14,8	...	...	...	...	...	14,8
Sale-proceeds of Vessels and Stores.	Accounts	1894-95	4,2	2	1	2	...	...	4,7
	Budget	1895-96	2,8	1	...	3	...	...	3,2
	Revised	1895-96	2,5	1	1	1	...	...	2,8
	Accounts	1895-96	2,4	1	...	1	...	...	2,6
Registration and other Fees	Accounts	1894-95	...	1	2	3,0	...	6,0	10,2
	Budget	1895-96	...	...	3	3,7	...	6,0	10,0
	Revised	1895-96	...	...	3	4,0	...	6,2	10,5
	Accounts	1895-96	...	...	2	4,0	...	6,0	10,2
Coast Light Dues	Accounts	1894-95	...	...	27,5	...	...	...	27,5
	Budget	1895-96	...	...	27,5	...	...	...	27,5
	Revised	1895-96	...	...	26,7	...	...	...	26,7
	Accounts	1895-96	...	...	27,8	...	...	...	27,8
Other Receipts	Accounts	1894-95	6,6	3	7	4,3	...	5	12,4
	Budget	1895-96	6,0	4	1,0	4,5	2	...	12,1
	Revised	1895-96	6,0	1	0	4,0	11,3	...	23,2
	Accounts	1895-96	7,5	1,1	1,0	4,7	11,3	...	25,6
Total	Accounts	1894-95	25,6	29,1		93,3	...	6,9	154,9
	Budget	1895-96	12,4	29,3		94,0	2	6,4	142,3
	Revised	1895-96	16,1	28,2		99,0	11,3	6,6	161,2
	Accounts	1895-96	24,7	30,2		96,8	11,3	6,4	169,4

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XVIII.—Marine—*continued.*

150. The receipts under this head exceeded the estimate by 27,1, due partly to larger realizations for work done for Port Trusts and under Hire of Vessels, and partly to an adjustment in accounts. The excess of 14,5 over the actuals of the previous year was due chiefly to the last cause.

151. *Pilotage Receipts* vary with the amount of shipping visiting the port. The receipts nearly equalled those of 1891-92, which are the highest on record for several years past.

152. Under *Deckyard Services*, etc., the increase was due chiefly to larger realizations from Port Trusts and private companies for work done, and to recoveries for hire of vessels which were not anticipated when the Budget was framed.

153. No recoveries were expected from the *Sale-proceeds of vessels*, but 3 was realized by the sale of the steam launch "*Wasp*" and of the hull of the steam launch "*Sandfly*." On the other hand, the receipts under *Sale of Stores* fell short of the Budget anticipations. In 1894-95 the actuals were swelled by the sale of a large quantity of obsolete stores

154. The better result under *Coast Light Dues* was due to improvement in trade, which caused a larger number of vessels to visit the Burma ports.

155. Under *Other Receipts* the increase in India was due solely to the nominal credit for coal supplied to H. M's ships in the Persian Gulf, three of which were employed owing to a disturbance in Arabia instead of one ordinarily stationed there. In Upper Burma there was an unexpected receipt of 1,0 on account of freight on stores shipped by a merchant. In Madras the balance of contribution made to the Pamban Pilotage Funds on account of the dredger "*Wenlock*" in previous years was re-adjusted under Government orders to the credit of Provincial Funds, and provided for in the Revised.

XIX.—Education.

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh	Punjab.	Madras.	Bombay.	Total.
Fees and Fines	Accounts	1894-95	1,6	1,9	1	1,2	4,4	50,4	21,4	10,2	35,0	40,7	173,8
	Budget	1895-96	1,5	1,9	1	1,2	4,3	50,8	21,1	9,7	37,1	40,9	175,0
	Revised		1,6	2,8	1	1,5	4,5	56,8	22,0	10,0	39,7	41,6	178,8
	Accounts		1,7	2,6	1	1,3	4,6	56,4	22,5	11,0	37,4	42,5	180,1
Contributions	Accounts	1894-95	1	1,6	..	...	...	2,3	2,7	5	8	6	8,0
	Budget	1895-96	2	2,0	...	...	...	2,4	2,9	6	6	6	6,3
	Revised		1	2,1	...	...	...	2,6	3,0	6	5	6	9,5
	Accounts		1	2,2	...	...	...	2,8	3,1	6	2	4	6,4
Other Receipts	Accounts	1894-95	2	1,0	1	...	2	3,8	4,2	4	4,5	17,2	31,6
	Budget	1895-96	2	7	1	1	2	2,6	4,7	4	4,5	17,8	31,3
	Revised		4	8	1	...	2	3,3	4,4	3	4,5	18,1	32,1
	Accounts		3	7	...	1	1	3,6	4,4	3	4,6	16,7	30,2
Total	Accounts	1894-95	1,9	4,5	1,4		4,6	62,5	28,3	11,1	41,2	58,5	214,0
	Budget	1895-96	1,9	4,6	1,5		4,5	61,8	28,7	10,7	42,2	59,3	215,2
	Revised		2,1	5,7	1,7		4,7	62,7	30,0	11,5	41,7	60,3	220,4
	Accounts		2,1	5,5	1,5		4,7	62,2	30,0	11,9	42,2	59,6	219,7

156. The receipts under this head were better than the Budget and the actuals of the previous year by 4,5 and 5,7 respectively. The improvement occurred under *Fees and Fines* and was contributed chiefly by the North-Western Provinces, the Punjab and Bombay. In the two latter provinces it was due to increased attendance at Colleges and Schools and in the North-Western Provinces to enhancement of the rates of Fees. This improvement was counterbalanced to a small extent by a decrease under *Other Receipts* in Bombay due to smaller receipts from sale of books.

XX.—Medical.

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Medical College and School Fees.	Accounts	1894-95	...	...	...	...	...	4,8	...	6	1,2	2,4	9,0
	Budget	1895-96	...	...	...	...	...	4,7	...	6	1,0	2,2	8,5
	Revised		...	...	...	...	...	5,2	...	7	1,3	2,7	9,9
	Accounts		...	...	..	...	...	5,2	...	7	1,4	3,1	10,4
Hospital Receipts	Accounts	1894-95	...	...	...	...	...	8,0	1	6	2,1	6,0	17,7
	Budget	1895-96	...	...	...	...	...	8,0	1	4	1,9	6,1	17,1
	Revised		...	...	...	...	...	9,1	1	5	2,0	6,9	18,6
	Accounts		...	...	...	...	...	8,7	1	8	2,1	6,6	18,3

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XX.—Medical—*continued.*

			India.	Central Provinces.	Burma. Upper	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Lunatic Asylum Receipts.	Accounts	1894-95	...	2	...	1,4	...	2,6	8	1	1,4	1,5	8,0
	Budget	1895-96	...	3	...	1,4	1	2,8	2,6	1	9	1,6	9,8
	Revised		...	3	...	1,5	1	3,0	2,3	1	1,5	1,4	10,2
	Accounts		...	3	...	1,5	...	3,2	2,3	1	1,6	1,5	10,5
Contribution	Accounts	1894-95	9	5	...	1	...	6,5	15,1	3,5	7,2	5,4	39,2
	Budget	1895-96	8	7	...	2	...	6,1	14,0	3,4	6,7	4,2	36,1
	Revised		9	4	...	1	...	5,9	13,8	3,7	7,0	4,8	36,6
	Accounts		9	4	...	1	...	5,6	13,7	3,8	9,4	2,5	36,4
Other Receipts	Accounts	1894-95	...	1	...	...	1	6	7	6	1,4	6	4,1
	Budget	1895-96	...	1	1	...	1	3	1,4	5	1,3	5	4,3
	Revised		...	7	2	1	1	8	1,4	5	1,3	5	5,6
	Accounts		...	7	1	2	2	8	1,2	3	1,1	6	5,2
Total	Accounts	1894-95	9	8	1,5		1	23,4	16,7	5,4	13,3	15,9	78,0
	Budget	1895-96	8	1,1	1,7		2	22,5	18,1	5,0	11,8	14,6	75,8
	Revised		9	1,4	1,9		2	24,0	17,6	5,5	13,1	16,3	80,9
	Accounts		9	1,4	1,9		2	23,5	17,3	5,7	15,6	14,3	80,8

			Sterling.	Exchange.	Total.			
England	Accounts	1894-95	1,9	1,6	3,5	Total, including England.	Accounts 1894-95	81,5
	Budget	1895-96	1,6	1,4	3,0		Budget 1895-96	78,8
	Revised		1,7	1,3	3,0		Revised 1895-96	83,9
	Accounts		1,8	1,4	3,2		Accounts 1895-96	84,0

157. The receipts in India showed an improvement of 5,0 as compared with the Budget Estimate, and 2,8 as compared with the actuals of the previous year. Of the increase 1,9 occurred under *Medical College and School Fees* chiefly in Bengal and Bombay due to increased number of students in Medical Colleges, and also in Bombay, to higher rate of fees; 1,2 under *Hospital Receipts*, chiefly in Bombay, due partly to larger receipts from paying patients, and partly to the transfer of certain Excluded Local Fund dispensaries to District Local Boards; and 3 under *Contributions*, due chiefly to an increase of 2,7 in Madras owing to an unexpected recovery of 3,0 in March 1890 from the Municipalities of Tanjore and Madura in connection with the Sanitary Engineer's establishment, and partly to increased recoveries from Municipalities on account of the Medical College, counterbalanced by a decrease of 1,7 in Bombay, due partly to the non payment by the Bombay Port Trust of its contribution of 1,0 towards the maintenance of the European General Hospital, and partly to the payment by the same body of a moiety of the pay of the Health Officer and of his establishment (9) having been adjusted by deduction from expenditure.

XXI.—Scientific and other Minor Departments.

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal	N.-W. P. and Oudh	Punjab.	Madras.	Bombay.	Total.
Receipts on account of Experimental Cultivation.	Accounts	1894-95	..	2	2	...	.	2	2,1	1,1	...	9	4,7
	Budget	1895-96	...	2	1	...	...	4	2,0	1,3	...	6	4,6
	Revised		...	2	4	...	...	2	1,9	0	...	1,0	4,6
	Accounts		2	4	3	...	...	1	2,2	8	...	1,0	5,0
Botanical and other Public Garden Receipts.	Accounts	1894-95	...	1,0	...	...	...	5	4,1	5,2	5	...	11,3
	Budget	1895-96	..	1,1	...	...	...	5	4,2	5,3	5	1	11,7
	Revised		...	1,0	...	...	..	5	4,1	5,3	3	2	11,4
	Accounts		...	1,1	...	...	...	5	4,1	5,0	4	2	11,3
Cinchona Plantations.	Accounts	1894-95	...	...	...	...	...	14,2	...	...	7,8	...	22,0
	Budget	1895-96	...	...	...	...	...	14,5	...	...	6,5	...	21,0
	Revised		...	...	...	...	...	18,1	...	...	10,0	...	28,4
	Accounts		...	...	...	...	...	18,7	...	...	10,6	...	29,3
Receipts on account of Public Exhibitions and Fairs.	Accounts	1894-95	2	1	...	...	...	5	5,1	7,5	...	5	13,9
	Budget	1895-96	2	3	...	...	...	3	4,2	6,0	...	3	11,3
	Revised		2	2	...	..	...	5	5,1	7,6	...	3	13,9
	Accounts		...	1	...	...	...	7	4,9	7,4	...	4	13,5

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*concluded.*

XXI.—Scientific and other Minor Departments—*continued.*

		India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Veterinary and Stallion Receipts.	Accounts 1894-95	8	1	...	...	...	3	3	7	...	2,1	4,3
	Budget } 1895-96	2,0	1	...	1	...	5	6	5	...	3,7	7,5
	Revised } 1895-96	9	1	...	...	...	4	5	5	1	1,8	4,3
	Accounts } 1895-96	9	...	...	...	...	4	4	5	1	1,5	3,8
Labour and Emigration.	Accounts 1894-95	...	2	...	...	7,2	6,2	...	...	7	...	14,3
	Budget } 1895-96	...	...	...	...	6,0	4,9	...	...	1,0	...	14,9
	Revised } 1895-96	...	2	...	...	8,0	5,7	...	...	8	...	14,7
	Accounts } 1895-96	...	3	...	...	7,9	5,4	...	...	6	...	14,2
Sale of Maps, Instruments, etc., by the Survey and Mathematical Instrument Department.	Accounts 1894-95	8,1	...	...	...	...	...	...	...	...	...	8,1
	Budget } 1895-96	6,8	...	...	...	...	...	...	...	...	...	6,8
	Revised } 1895-96	,9	..	...	...	...	...	...	..	...	...	8,9
	Accounts } 1895-96	9,5	...	...	...	..	...	...	...	...	...	9,5
Other Receipts	Accounts 1894-95	1,0	..	...	...	..	5	3	1,2	9,4	1,3	13,7
	Budget } 1895-96	1,0	...		...		4	2	1,0	10,2	1,3	14,1
	Revised } 1895-96	8	...	..	1	...	6	2	1,2	10,2	1,3	14,4
	Accounts } 1895-96	4	...	...	1	...	6	2	1,5	10,0	3,0	15,8
Total	Accounts 1894-95	10,1	1,6	2		7,2	22,4	11,0	15,7	18,4	4,8	92,3
	Budget } 1895-96	10,9	1,7	2		6,0	21,5	11,2	14,1	18,2	6,0	91,9
	Revised } 1895-96	10,8	1,7	5		8,0	26,3	11,8	15,5	21,4	4,6	100,0
	Accounts } 1895-96	11,0	1,9	4		7,9	20,4	11,8	15,2	21,7	6,1	102,4

		Sterling.	Exchange	Total.			
England	Accounts 1894-95	4	3	7	Total, including England.	Accounts 1894-95	93,0
	Budget } 1895-96	3	2	5		Budget } 1895-96	92,4
	Revised } 1895-96	3	2	5		Revised } 1895-96	101,1
	Accounts } 1895-96	5	4	9		Accounts } 1895-96	103,3

158. The receipts in India proved better than the Budget Estimate and the actuals of the previous year by 10,5 and 10,1 respectively. The increase occurred chiefly under *Cinchona Plantations*, and in Bengal was due to the growing popularity of the scheme for the sale of the drug in small packets, through the agency of the Post Office, and in Madras to the increased demand for quinine and to an expansion in the sale of quinine powders. The small improvement (2 2) under *Receipts on account of Public Exhibitions and Fairs* was due chiefly to the increase in the North-Western Provinces owing to the inclusion of receipts from the Garhmuktesar Fair in the Meerut District, and in the Punjab to fees from Horse and Cattle Fairs which were not anticipated in the Budget. Under *Labour and Emigration* the falling off in Assam was due to an over-estimate of fees in respect of labourers placed under contract at Dhubri. The increase under *Sale of Maps etc.*, was due to larger cash sales of maps and instruments by the Survey Department. Under *Other Receipts* the improvement in Bombay was due to the contribution (1,7) paid by the Poona Municipality towards the Reay Industrial Museum which was not anticipated. Under *Veterinary and Stallion Receipts* there was a falling off in India due to credit not having been taken for the Babugarh farm produce consumed by stallions, and in Bombay due to an over-estimate.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
14,835,2	EXPENDITURE	15,379,5	15,148,7	15,172,9

159. The expenditure in this section showed a saving of 206,6 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 337,7. Of the saving, as compared with the Budget 56,3 occurred under Police, due to postponement of the revisions in Burma till late in the year, to short strength and to less cost of revision of Assistant Superintendents' grades in Bombay; 50,8 under Education due to less expenditure on primary education; 38,0 under Law and Justice—Courts of Law, due to the late appointment of an Additional Sessions Judge in Burma, and to certain Judgeships in the North-Western Provinces having been held by lower paid officers; 24,8 under Marine, due to recoveries from other Departments and Local Governments, which are deducted from expenditure, having exceeded anticipations; 15,3 under Scientific and other Minor Departments, due to less expenditure in England. There were small savings under the remaining heads except "Political" where there was an excess of 5,2.

160. Of the excess, as compared with the actuals of the previous year, 164,6 occurred under Political, due to payment of arrears of the subsidy to the Amir of Afghanistan, to charges connected with the visit of Sardar Nasarulla Khan to England, to payment of allowances to Frontier tribes, and to charges in connection with the affairs at Chitral; 70,4 under Marine, chiefly in England, due to an increase in the contribution towards the expenses of Her Majesty's ships employed in Indian waters; 51,7 under Law and Justice—Jails, due to high prices of food-grains and growth of jail population, and to purchases of machinery and tools and plant; 51,8 under Police, due to increased strength and reorganization, and to larger expenditure on the Bengal Military Police and South Lushai Hills Police. Excesses also occurred under Law and Justice—Courts of Law (20,2), Education (25,3), Ecclesiastical (6,9), and Medical (15,7). Under General Administration there was a decrease of 63,5, chiefly in the expenditure in England. There was also a small decrease of 5,4 under Scientific and other Minor Departments.

18.—General Administration.

161 The Indian expenditure exceeded the Budget by 23,2 and the actuals of the previous year by 7,9. Of this excess 18,3 occurred under Secretariat, due chiefly to large expenditure on telegrams and establishment and to the special duty of two officers in the Foreign Department.

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Salaries of Governor General, Governors, Lieutenant-Governors, and Chief Commissioners including Commissioner in Sind and his establishment.	Accounts	1894-95	25,5	5,2	...	7,9	5,7	11,6	9,0	10,0	12,5	24,3	111,7
	Budget	1895-96	25,0	5,3	...	8,2	5,3	10,1	10,1	10,1	12,5	24,9	112,1
	Revised	1895-96	25,6	5,3	...	8,1	5,3	10,1	11,1	10,1	12,5	24,3	112,4
	Accounts	1895-96	25,0	5,0	...	8,1	5,2	10,0	11,1	10,1	13,0	24,7	112,8
Staff and Household	Accounts	1894-95	23,0	6	...	2,3	1,2	3,1	4,3	2,3	13,8	20,1	70,7
	Budget	1895-96	24,0	6	...	2,4	1,2	2,5	4,0	2,3	13,7	19,0	69,7
	Revised	1895-96	26,8	6	...	2,0	1,0	2,5	4,0	2,3	14,0	20,8	74,6
	Accounts	1895-96	21,3	6	...	2,0	1,5	2,0	4,0	2,3	14,5	21,0	69,8
Durbar Fund	Accounts	1894-95	16,5	...	...	...	...	...	...	...	...	...	16,5
	Budget	1895-96	16,5	...	...	...	...	...	...	...	...	...	16,5
	Revised	1895-96	16,5	...	...	...	...	.	...	...	...	...	16,5
	Accounts	1895-96	19,5	...	...	...	...	...	...	...	...	...	19,5
Executive Council	Accounts	1894-95	40,3	...	...	...	...	...	...	..	13,7	13,6	67,6
	Budget	1895-96	39,7	...	...	...	...	...	...	...	13,9	13,4	67,0
	Revised	1895-96	39,6	...	...	...	...	...	...	...	13,8	12,9	66,3
	Accounts	1895-96	41,3	...	...	...	...	...	...	...	13,7	12,9	67,9

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

18.—General Administration—*continued.*

		India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Legislative Council	Accounts 1894-95	21,0	...	...	...	...	2,5	3	...	2,8	...	26,6
	Budget 1895-96	24,2	...	...	...	...	2,5	3	...	2,0	2	29,2
	Revised 1895-96	20,7	...	...	...	...	2,5	4	...	2,4	1	26,1
	Accounts 1895-96	19,8	...	...	...	...	2,4	3	...	2,0	1	24,6
Secretariat	Accounts 1894-95	217,8	15,6	1	27,8	10,5	56,0	33,4	25,7	36,7	49,6	473,2
	Budget 1895-96	212,0	15,9	1	28,0	11,2	54,2	32,7	24,9	31,7	48,0	458,7
	Revised 1895-96	224,0	13,3	...	26,4	11,6	56,0	31,8	25,9	34,3	46,3	469,6
	Accounts 1895-96	228,2	13,4	...	26,3	11,6	57,5	31,7	26,2	35,2	46,9	477,0
Tour Charges	Accounts 1894-95	23,7	2,4	...	7	5	3,6	5,3	7,1	2	3	43,8
	Budget 1895-96	15,2	2,9	...	9	8	3,4	5,5	6,1	1,0	6	36,4
	Revised 1895-96	18,5	2,3	...	9	7	3,6	5,4	5,9	3	7	38,3
	Accounts 1895-96	20,7	1,7	...	7	6	3,6	5,3	6,2	4	6	39,8
Board of Revenue and Financial Commissioner.	Accounts 1894-95	...	...	...	11,2	...	27,6	27,2	20,1	18,1	...	104,2
	Budget 1895-96	...	...	...	11,2	...	29,4	27,7	20,2	18,1	...	106,6
	Revised 1895-96	...	...	...	10,8	...	29,0	28,2	19,8	19,1	...	106,9
	Accounts 1895-96	...	...	...	10,6	...	29,6	29,1	19,1	19,3	...	107,7
Commissioners	Accounts 1894-95	1	21,9	20,4	21,8	5,7	60,6	50,3	36,3	...	25,0	242,1
	Budget 1895-96	1	21,9	21,8	22,4	5,9	61,2	52,1	36,4	...	24,2	246,0
	Revised 1895-96	1	22,4	22,2	22,2	5,7	62,5	54,4	38,3	...	24,5	252,3
	Accounts 1895-96	1	22,7	21,9	22,1	5,8	62,1	55,1	38,3	...	25,1	253,2
Inspector General of Stamps, Registration, Excise, Jails and Police.	Accounts 1894-95	...	2,8	...	...	4,8	...	5,3	5,2	...	5,7	23,8
	Budget 1895-96	...	3,0	...	...	5,1	...	5,4	5,5	...	5,9	24,9
	Revised 1895-96	...	2,9	...	...	5,4	...	5,3	5,3	...	5,8	24,7
	Accounts 1895-96	...	3,0	...	...	5,4	...	5,1	5,2	...	5,7	24,4
Account Offices	Accounts 1894-95	68,7	9,8	2	23,6	5,2	35,3	22,6	17,1	27,0	28,2	237,7
	Budget 1895-96	69,0	9,9	2	24,4	5,4	37,6	23,7	17,4	27,6	28,5	244,3
	Revised 1895-96	64,7	10,1	2	25,2	5,4	36,6	24,7	17,7	27,2	26,7	238,5
	Accounts 1895-96	64,8	10,0	2	25,0	5,3	36,4	25,1	17,4	27,1	27,1	238,4
Paper Currency Office.	Accounts 1894-95	11,0	...	...	2,4	...	...	1,2	1,2	2,6	8,9	28,2
	Budget 1895-96	11,3	...	...	2,5	...	...	1,3	1,2	2,7	9,0	28,0
	Revised 1895-96	11,1	...	...	2,6	...	...	1,2	1,2	2,9	9,2	28,2
	Accounts 1895-96	10,9	...	...	2,5	...	...	1,1	1,2	3,2	9,2	28,1
Allowance to Presidency Banks.	Accounts 1894-95	27,9	...	...	...	...	1,4	...	...	4,3	9,5	43,1
	Budget 1895-96	17,1	...	...	...	...	1,4	...	...	3,3	7,8	29,6
	Revised 1895-96	16,8	...	...	...	...	1,4	...	...	3,5	9,2	30,9
	Accounts 1895-96	16,8	...	...	...	...	1,4	...	...	3,5	9,7	31,4
General Establishment of Local Fund Offices.	Accounts 1894-95	2	3,1	3	1,1	3	30,3	5,6	13,3	31,5	10,7	96,4
	Budget 1895-96	2	3,1	4	2	3	32,0	6,6	13,3	33,5	11,6	101,2
	Revised 1895-96	2	3,0	4	1,1	3	32,1	6,7	13,1	33,0	11,0	100,9
	Accounts 1895-96	2	3,1	4	1,1	3	30,7	6,7	13,1	32,6	10,8	99,0
Reserve Treasuries	Accounts 1894-95	5	...	...	...	...	...	...	...	1	...	6
	Budget 1895-96	5	...	...	...	...	...	...	...	2	...	7
	Revised 1895-96	5	...	...	...	...	...	...	...	1	...	6
	Accounts 1895-96	5	...	...	...	...	...	...	...	...	...	5
Total India	Accounts 1894-95	477,1	61,4	119,8		33,9	232,0	104,5	138,3	163,3	195,9	1,586,2
	Budget 1895-96	456,0	62,6	122,7		35,2	234,3	169,4	137,4	160,2	193,1	1,570,9
	Revised 1895-96	465,1	59,9	122,1		36,0	236,3	173,2	139,0	163,1	191,5	1,586,8
	Accounts 1895-96	469,7	59,5	120,9		35,7	236,3	174,6	139,1	164,5	193,8	1,594,1

		Sterling.	Exchange.	Total.
England	Accounts 1894-95	273,3	227,4	500,7
	Budget 1895-96	251,9	209,0	461,8
	Revised 1895-96	245,9	185,4	431,3
	Accounts 1895-96	244,0	185,3	429,3

Total, including England.	Accounts 1894-95	2,086,9
	Budget 1895-96	2,032,7
	Revised 1895-96	2,018,1
	Accounts 1895-96	2,023,4

162. The small excess under *Salaries of Governor General, Governors, etc.*, (7) was due in the North-Western Provinces to payment of arrear salary of the Acting Lieutenant-Governor, and in Madras to the amount drawn in March 1896 by His Excellency Lord Wenlock for 15 days of that month preparatory to his retirement. The excess in Madras under *Staff and Household* (8) was due to additional expenditure in connection with the visit of His Excellency the Viceroy; and that in Bombay (2,0) to the absence of the Surgeon on privilege leave, and to the provincialization of certain Band charges; the saving in India (2,7) occurred chiefly in Hill Journey charges and Municipal Rates on building at Calcutta left vacant during the Simla season. Under *Durbar Fund* the increase (3,0) was due to an additional grant for repairs of furniture. The payment in India of the leave allowance of the Hon'ble the Public Works

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

18.—General Administration—*continued.*

Member for nearly six months caused the excess under *Executive Council*. The saving under *Legislative Council* was chiefly due to the provision for salaries and allowances of members not having been fully utilised (3,9), to less Exchange Compensation Allowance (4), and to the absence of the Secretary on furlough (5), partly counterbalanced by increased expenditure on account of telegrams, Hill Journey charges and Travelling allowances.

163. The *Secretariat* charges exceeded the Budget by 18,3, of which 16,2 was in India, 3,3 in Bengal, 3,5 in Madras, and small excesses in Assam and Punjab, counterbalanced by savings in the other Provinces. The details of the India Secretariat charges are given below :—

1894-95. Accounts.	*Secretariat (India).*	Budget.	1895-96. Revised.	Accounts.
37,1	Financial Department	36,3	31,8	37,2
...	Statistical Department	...	5,0	...
25,1	Home Department	25,0	25,3	26,3
46,8	Foreign Department	40,5	51,7	50,4
21,9	Revenue and Agriculture	22,7	21,1	21,2
6	Translator's Department	6	7	7
33,2	Public Works Department	33,5	33,3	36,2
3,7	Government Record Department	4,2	2,9	2,8
49,4	Military Department	49,2	52,2	53,4
217,8	TOTAL	212,0	224,0	228,2

164. The excesses were mainly due in all Departments to increased expenditure on account of contingencies, chiefly Telegram and Hill Journey charges. In the Financial Department the excess due to these causes was partly counterbalanced by saving due to the absence of the Under-Secretary on furlough. In the Foreign Department there was also an excess of 1,4 due to two officers being on special duty, and of 8 in Establishment. In the Public Works Department, in addition to the excess due to the above causes, there was an excess of 5 owing to the employment of an officer on special duty, and in the Military Department an excess of 1,3 occurred under Establishment, counterbalanced to the extent of 2 by a saving in salaries due to the deputation of Major-General Sir E. H. Collen to England. The saving in the Revenue and Agricultural Department was due chiefly to the transfer of charges (3,0) of the Reporter on Economic Products to 26—Scientific and other Minor Departments, to contingencies (4), and Hill Journey allowances (3), partly counterbalanced by increased expenditure due to the deputation of Sir E. Buck. In Bengal the excess of 3,3 was due chiefly to the appointment of an officer on special duty in the Judicial and Political Department (8), and to increased charges under establishment (1,2), and contingencies (1,0). In Punjab the excess of 1,3 was due to the absence of officers on privilege leave. In Madras the excess of 3,5 was due chiefly to the deputation of officers on special duty (2,0), to the reorganization of the office of Persian and Hindustani Translator to Government (3), and to absence of officers on privilege leave (1,2). Of the saving in the Central Provinces 1,8 was due to the transfer of charges for the maintenance of Telegraph lines to 32—Miscellaneous, 9 to increased postage charges, and 2 on account of telegrams and purchase of books. In Burma the decrease (1,8) was due to the Secretary having been an acting officer, to officers on lower pay than provided for having been appointed as Under-Secretaries, to the deputation of the Translator as Government Archæologist, and to less outlay on contingencies. In the North-Western Provinces the decrease (1,0) was due to the pay of the Judicial Secretary for March 1895 having been drawn in that month prior to his proceeding on furlough, to the lower rate of pay of the officiating Financial Secretary and one of the Under-Secretaries for a part of the year, and to larger savings than anticipated under Establishment. In Bombay the saving (1,1) was due to the provision for Secretary's Attaché and for the revision of establishment not having been utilised, to a lower paid officer having held the post of Secretary in the Revenue and Financial Departments, and to less charges for postage and telegrams, partly counterbalanced by an excess of 1,7 in the General Department, and of 6 in the Political Department, due to the absence of the Chief Secretary on privilege leave.

165. Under *Tour charges* the excess in India, due to the more extended tours of the Governor-General and the Members of the Executive Council, was partly counterbalanced by savings chiefly in the Central Provinces and Madras, the former being due to less touring by the Chief Commissioner, and the latter to less expenditure for maintenance of the Governor's camp equipage.

166. Under *Board of Revenue and Financial Commissioner* the excess occurred chiefly in the North-Western Provinces, due to the grant of privilege leave and to the deputation of the Junior Secretary on special duty, and in Madras due partly to the grant of privilege leave, partly to the entertainment of a special officer in anticipation of the appointment of an Assistant Secretary, and partly to increased expenditure on account of travelling and contingencies. These excesses were partly counter-

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

18.—General Administration—*continued.*

balanced by savings in Burma, due to the pay of the Secretary having been less than provided for, and to less expenditure than anticipated on travelling and contingencies, and in Punjab due to absence of officers on leave.

167. Under *Commissioners* there was an excess of 7,2 contributed chiefly by the North-Western Provinces, Punjab and Bombay. In the North-Western Provinces and Punjab the excess was due to the absence of a number of officers on privilege leave, and in Punjab partly also to the appointment of the Deputy Commissioner of Dera Ghazi Khan, to discharge the functions of a Commissioner in Derajat, and in Bombay to payments to officers of other provinces for which no provision was made.

168. The total charges for *Account and Currency Offices* are shown below :—

		Civil Account and Currency Offices.	Office of A. G., P. W. Dept.	TOTAL.
Accounts	1894-95	239,3	26,6	265,9
Budget	1895-96	245,1	27,2	272,3
Revised	1895-96	242,6	24,1	266,7
Accounts	1895-96	242,4	24,1	266,5

169. The saving in the Civil Account and Currency Offices was due chiefly to savings under Establishments due to vacancies and deputations, partly counterbalanced by excesses due to absence of officers on privilege leave. Of the saving in the Office of Accountant General, Public Works Department, 2,5 occurred under Salaries and 5 under Establishment, due to vacancies and absences on leave, and 4, under Travelling and Hill Journey allowances. The excess under *Allowance to Presidency Banks*, which occurred in Bombay, was due to payment of arrears of 1894-95, including 5 on account of the conversion of the 4 per cent. loans. The fall, as compared with the actuals of the previous year, was due to the special payments in 1894-95 in connection with the conversion of the 4 per cent. loans. Under *General Establishment of Local Fund Offices* the saving, as compared with the Budget Estimate, occurred chiefly in Bengal. The increase, as compared with the actuals of the previous year, was due chiefly to the establishment of additional Panchayat unions in Madras.

170. The expenditure in England showed a saving of 7,9 as compared with the Budget Estimate, of which 6,0 was due to the demand for stores being smaller than anticipated, and 3,2 to less expenditure on salaries, partly counterbalanced by an increase in contingencies, owing to special sanitary work at the India Office.

19A.—Law and Justice—Courts of Law.

171. The actuals showed a saving of 37.4 as compared with the Budget Estimate, which occurred chiefly under *Civil and Sessions Courts* and *Criminal Courts*, due under the former mainly to the late appointment of an Additional Sessions Judge provided for in Burma, to certain appointments of Judges in the North-Western Provinces having been held by Members of the Provincial Service and Statutory Civilians, larger savings than anticipated under Sub-Judges and Munsiffs, and to less expenditure on Process-serving Establishments, and under the latter head to a larger number of vacancies and absences.

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
High Court, Chief Courts, Recorder's Court, and Judicial Commissioner.	Accounts.	1894-95	7	6,0	6,8	15,2	...	117,7	57,0	33,2	54,2	72,3	363,6
	Budget .	1895-96	6	6,5	6,3	14,5	...	119,0	54,7	33,8	54,3	73,2	362,9
	Revised .	1895-96	6	6,4	6,1	14,4	...	112,5	60,0	33,7	53,2	71,9	358,8
	Accounts.	1895-96	6	6,2	6,0	14,4	...	111,9	60,0	33,8	52,9	71,3	357,1
Law Officers.	Accounts.	1894-95	2	3	1,1	5,7	6	30,3	12,4	6,5	17,1	19,1	93,3
	Budget .	1895-96	3	3	6	5,9	1,0	29,9	10,6	7,8	14,4	19,4	90,2
	Revised .	1895-96	3	3	7	6,2	8	29,8	11,9	8,0	14,8	20,2	93,0
	Accounts.	1895-96	3	3	6	6,0	9	30,7	13,7	8,0	15,5	20,8	96,8
Civil and Sessions Courts.	Accounts.	1894-95	8,5	10,3	1,8	10,0	18,8	467,7	247,4	124,8	253,7	195,1	1,338,1
	Budget .	1895-96	8,5	9,9	1,8	15,3	20,0	467,1	251,6	120,9	258,1	199,3	1,361,5
	Revised .	1895-96	8,8	9,3	1,8	10,2	19,3	467,5	248,2	124,9	258,8	199,0	1,347,8
	Accounts.	1895-96	9,0	10,2	1,8	10,4	18,9	465,5	248,5	124,0	256,0	198,0	1,342,9
Courts of Small Causes.	Accounts	1894-95	4	3,4	...	4,5	...	17,2	6,0	3,3	9,8	24,0	69,2
	Budget .	1895-96	4	3,5	...	4,2	...	17,6	6,3	4,0	9,7	25,1	70,8
	Revised .	1895-96	4	3,4	...	4,4	...	17,7	6,2	3,2	9,0	24,0	69,8
	Accounts.	1895-96	4	3,4	...	4,4	...	17,4	6,4	3,0	9,6	25,0	69,6
Criminal Courts	Accounts	1894-95	16,0	69,9	73,6	100,8	38,9	236,2	196,4	151,4	115,3	135,0	1,133,5
	Budget .	1895-96	16,5	67,9	77,6	104,3	42,4	240,8	197,9	153,5	116,9	141,5	1,165,3
	Revised .	1895-96	15,5	71,9	75,9	107,0	37,8	237,0	193,2	153,5	116,7	130,0	1,145,1
	Accounts.	1895-96	15,5	72,8	75,2	109,2	37,3	237,5	192,3	150,7	117,6	135,7	1,149,8

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

19A.—Law and Justice—Courts of Law—*continued.*

		India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Other Courts of Justice.	Accounts 1894-95	...	...	...	...	...	7,9	...	...	5,2	9,8	22,9
	Budget . 1895-96	...	...	...	...	...	7,8	...	...	5,3	10,5	23,6
	Revised . 1895-96	...	...	...	...	...	8,0	...	...	5,3	10,0	23,3
	Accounts 1895-96	...	...	...	...	...	7,7	...	...	5,3	10,3	23,3
Other Charges (Pleadership Examinations).	Accounts 1894-95	...	...	...	...	...	1,0	1,2	...	1,1	...	3,3
	Budget . 1895-96	...	...	...	...	...	1,0	1,1	...	7	...	2,8
	Revised . 1895-96	...	...	...	...	...	1,1	7	...	4	...	2,2
	Accounts . 1895-96	...	...	...	...	...	1,2	7	...	4	...	2,3
Refunds .	Accounts 1894-95	5	1,2	2,6	3,9	7	13,0	4,6	4,8	8,9	3,8	44,0
	Budget . 1895-96	6	1,1	3,0	5,0	6	14,0	4,5	5,0	8,0	6,1	47,9
	Revised . 1895-96	3	1,6	2,5	4,6	9	11,9	4,4	5,6	9,2	5,4	46,4
	Accounts . 1895-96	7	1,4	2,5	4,8	1,1	10,7	4,1	5,5	9,7	5,3	45,8
Total .	Accounts 1894-95	26,3	91,1	226,0		59,0	891,0	525,0	324,0	465,3	460,2	3,067,9
	Budget . 1895-96	26,9	89,2	238,5		64,0	903,2	526,7	334,0	467,4	475,1	3,125,0
	Revised . 1895-96	25,9	92,9	233,8		58,8	885,5	524,6	328,9	468,0	468,0	3,086,4
	Accounts . 1895-96	26,5	94,3	235,3		58,2	882,6	525,7	331,0	467,0	467,0	3,087,6

		Sterling.	Exchange.	Total.			
England .	Accounts 1894-95	2	2	4	Total, including England.	Accounts . 1894-95	3,068,3
	Budget . 1895-96	8	7	1,5		Budget . 1895-96	3,126,5
	Revised . 1895-96	5	4	9		Revised . 1895-96	3,087,3
	Accounts 1895-96	5	4	9		Accounts . 1895-96	3,088,5

172. Under *High Courts, etc.*, there was a saving of 5,8 contributed by Bengal, Madras, and Bombay partly counterbalanced by an excess in the North-Western Provinces. The saving in Bengal (7,1) was due chiefly to the absence of officers on furlough (5,0), to smaller expenditure on stamps for Government suits (4), to the appointments of Receiver and Registrar, Appellate Side, having been held by officiating officers (9), and to the provision for commission to the Receiver not having been required (5). In Madras it was due to the appointment of Registrar, Appellate Side, having been held by a junior officer, and to a vacancy for one month. In Bombay it was due to acting arrangements in the post of Chief Justice, to there having been two Native Judges on the Bench, who were not entitled to Exchange Compensation Allowance, to the appointment of Registrar, Appellate Side, having been held by a Native Officer on less pay, and to the deputation of the Deputy Registrar to officiate as Judge of the Court of Small Causes, Karachi. The excess (5,3) in the North-Western Provinces was due to the grant of privilege leave to the Chief Justice and Judicial Commissioner (2,2), to the continuance of the appointment of the 5th Puisne Judge and of his establishment for the whole year instead of for five months (3,0), and partly also to the entertainment on the permanent establishment of a number of translators, who were formerly paid from fees, and of a staff for weeding the records of district courts.

173. Under *Law Officers* there was an excess of 6,6. The increase in Bengal was due to larger charges for fees to Pleaders in Civil and Criminal cases (2,8), and to payments of Exchange Compensation Allowances to English Law Officers (3), counterbalanced to the extent of 2,2 by savings due to certain appointments having been held by officiating officers. In the North-Western Provinces the excess was due chiefly to larger payments of fees to Pleaders and Barristers in criminal cases (2,3), and to the non-recovery of 1,6 from the Courts of Wards for the services of the Legal Remembrancer and Standing Counsel on account of the Revenue year 1895-96. In Madras the increase was due to larger payments of fees to Pleaders for Civil and Criminal cases and pauper suits, and in Bombay to the grant of privilege leave to the Legal Remembrancer and to larger law charges.

174. Under *Civil and Sessions Courts* there was a saving of 18,6, to which all the Provinces, except India and the Central Provinces, contributed. In Burma the saving (4,9) was due to the appointment of an Additional Sessions Judge having been made very late in the year. In Assam the Budget provided for a larger number of higher grade officers than were actually entertained. In Bengal there was a saving of 4,5 due to the absence of District Judges, which was partly counterbalanced by excesses of 2,1 due to the grant of privilege leave to Subordinate Judges and Munsiffs and to the creation of additional temporary appointments, and of 7 owing to the deduction for probable saving under Process-serving Establishment having proved too high. In the North-Western Provinces the saving was due chiefly to certain appointments of Judges having been held by Members of the Provincial Service and Statutory Civilians (1,8), to larger savings than anticipated under Sub-Judges and Munsiffs (1,1), and to lower expenditure on Process-serving Establishment (5), counterbalanced to the extent of 3 by increased

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

19A.—Law and Justice—Courts of Law—*continued.*

expenditure under Record-room Establishment. In Punjab the saving (5,9) was due chiefly to certain appointments having been temporarily vacant. In Madras the saving occurred chiefly under Process-serving Establishment, and in Bombay it was due to the absence of a larger number of Subordinate Judges than anticipated, to less Exchange Compensation Allowance under the Dekhan Agricultural Relief Court, and to less expenditure under Process-serving Establishment, partly counterbalanced by an increase under Salaries of Civil and Sessions Judges, due chiefly to fewer absences on leave than was expected.

175. Under *Courts of Small Causes* the saving occurred chiefly in Punjab, and was due to the appointment of Extra Assistant Commissioners as Judges of Small Cause Courts instead of Extra Judicial Assistant Commissioners.

176. The decrease under *Criminal Courts* was due generally to larger savings than were anticipated under Salaries, owing to a larger number of vacancies and absences. The savings from this cause were partly counterbalanced by excesses in the Central Provinces, Lower Burma, Punjab and Madras. The excess in the Central Provinces was due chiefly to a lump deduction of 2,5 made by the Local Government, and 2,1 to the number of new Civilians posted to the province and to a larger number of officers having been on duty. In Lower Burma 1,1 of the excess was due to interchange of officers with Upper Burma, 1,3 occurred under Travelling Allowances, and 1,5 under Diet and Travelling Allowances of witnesses. In Punjab the excess occurred chiefly under Diet and Travelling of Witnesses (1,8) and under Contingencies (1,2).

177. Under Refunds the charges are of a fluctuating nature, and in Bengal proved unusually low.

178. In England the estimate provided for the outfit allowance of two Judges, but only one came to India.

19B.—Law and Justice—Jails.

179. The Indian Expenditure was less than the Budget by 9, but more than the actuals of the previous year by 51,7. The decrease was the result of saving under *Jail manufacture* owing to smaller purchases of raw materials, and under *Convict charges at Port Blair* due to absence of officers and to smaller charges for establishment, commissariat supplies, subsistence money and clothing, and an excess under *Other Jail charges* due chiefly to high prices of food grains, and growth of jail population. The excess over the actuals of the previous year occurred chiefly in Bengal and the North-Western Provinces, and was due in the latter to high prices of food-grains and growth in jail population, in the former to the purchase of machinery and tools and plant and of larger purchases of raw materials.

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Jail Manufactures	Accounts	1894-95	1,0	20,9	4,4	17,1	9	61,5	29,7	12,9	33,1	9,7	181,2
	Budget	1895-96	8	21,5	5,4	19,4	1,4	70,2	20,8	14,9	37,3	9,3	210,0
	Revised		1,0	22,2	3,8	17,4	8	68,2	29,0	12,3	34,6	9,0	198,3
	Accounts		1,1	19,8	3,1	20,7	7	77,5	27,9	11,4	35,4	9,4	207,0
Other Jail Charges	Accounts	1894-95	5,5	31,3	24,8	69,1	8,1	149,3	121,1	68,8	60,5	56,5	603,8
	Budget	1895-96	6,1	32,8	27,6	77,7	9,2	144,5	117,2	75,4	73,7	60,1	624,3
	Revised		5,6	34,3	25,2	67,6	7,7	151,3	135,0	75,6	69,4	57,5	629,2
	Accounts		5,4	34,5	26,5	73,4	7,1	148,3	138,9	76,8	68,1	55,9	634,9
Convict Charges at Port Blair, Nicobars, and Straits Settlements.	Accounts	1894-95	120,1	...	...	...	...	...	...	...	...	...	120,1
	Budget	1895-96	123,4	...	...	...	...	..	...	...	...	...	123,4
	Revised		114,5	...	...	...	...	...	...	...	...	...	114,5
	Accounts		114,9	...	...	...	...	...	...	...	...	...	114,9
Total	Accounts	1894-95	126,6	52,2	115,4		9,0	200,8	150,8	81,7	102,6	66,0	905,1
	Budget	1895-96	130,3	54,3	130,1		10,6	214,7	147,0	90,3	111,0	69,4	957,7
	Revised		121,1	56,5	114,0		8,5	219,5	164,0	87,9	104,0	66,5	942,0
	Accounts		121,4	54,3	123,7		7,8	225,8	106,8	88,2	103,5	65,3	956,8

			Sterling.	Exchange.	Total.				
England	Accounts	1894-95	1,3	1,0	2,3	Total, including England.	Accounts	1894-95	907,4
	Budget	1895-96	1,1	9	2,0		Budget	1895-96	959,7
	Revised		1,1	8	1,9		Revised		943,9
	Accounts		1,3	1,0	2,3		Accounts		959,1

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

19B.—Law and Justice—Jails—*continued.*

180. The saving under *Jail manufacture* was contributed by all the provinces except India, Bengal and Bombay. The large excess in Bengal was due to the outlay on machinery and tools and plant. The saving in the North-Western Provinces was due partly to the transfer of *Dairy Farm charges* to *Other Jail charges*, and partly to less contingent expenditure, and in Madras it was due to the transfer to *45—Civil works by Civil officers* of the charges for construction of a new jail in the South Arcot district partly counterbalanced by increased expenditure owing to a larger outturn of manufacture. In the other provinces the saving was due to smaller purchases of raw materials.

181. Under *Other jail charges* the excess in the Central Provinces, the North-Western Provinces and Punjab was due chiefly to the high prices of food-grains and increase in jail population : and in the North-Western Provinces also to the transfer to this head of the *Dairy Farm charges*, as stated above, and to the absence of the Inspector General of Prisons on privilege leave. In Bengal the excess occurred mainly in charges for clothing and bedding and for transfer of prisoners. In India, Burma and Madras the saving was in charges for rations and sick diet, in Assam and Bombay it was due to over estimates for rations and contingencies, and in Bombay also partly to the abolition of the Dhuliakot and Kaira District Jails, the conversion of the Surat District Jail into a sub-Jail, and to the duties of a Superintendent of the Presidency Jail having been performed, while he was on leave, by another officer without extra cost. The excess under *Convict charges at Port Blair* has been explained above.

20.—Police.

182. The expenditure in India showed a saving of 57,0 as compared with the Budget Estimate, and an excess of 51,8 as compared with the actuals of the previous year. Of the saving, 30,5 occurred under *District Executive Force*, and was due chiefly to the revision in the scale of Assistant Superintendents in Burma not having taken effect till late in the year, to the employment of fewer officers and short strength of the force in that administration ; in Bombay to the grant for the re-arrangement of the lower grades of Assistant Superintendents nothaving been fully utilised, and to saving in that province and the North Western Provinces under Salaries, Police Force, Clothing and Ammunition ; 12,5 occurred under *Village Police*, due to the non-introduction of the changes expected to be made in the village chaukidari system of Oudh in consequence of the passing of the Oudh Local Rates Act, V of 1894 ; to payments to heads of Village Police and Watchmen in Bombay having been less than anticipated, and to the change in classification by which the charges for Shetsandi Police have been shown under *District Executive Police* and 24,1 occurred under *Special Police*, chiefly in Assam, due to the grant of compensation for dearness of provisions to some battalions of the Military Police in lieu of the free issue of rations ; to the late introduction of the sanctioned increased rate of good conduct allowance, and to an over-estimate under Arms and Accoutrements. The excess, as compared with the actuals of the previous year, occurred chiefly in Bengal, Madras, and Bombay In Bengal it was due mainly to the changes effected in 1895-96 in the strength of Sub-Inspectors of the District Executive Police ; to the expenditure on the Kairuma expedition, and to larger expenditure on the Bengal Military Police and South Lushai Hill Police. In Bombay the excess was due to the re-organization of the District and Sind Police Force having been more fully carried out.

		India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Presidency Police	Accounts 1894-95	...	...	...	...	...	73,9	...	...	26,3	43,0	143,2
	Budget 1895-96	...	...	...	...	...	75,0	...	...	26,8	14,0	115,8
	Revised 1895-96	...	...	...	...	...	74,0	...	...	20,3	37,8	138,1
	Accounts 1895-96	...	...	...	...	...	75,3	...	...	26,7	36,6	138,6
Superintendence	Accounts 1894-95	...	5,0	...	13,2	...	17,4	15,8	12,7	16,3	8,5	88,9
	Budget 1895-96	...	5,2	...	13,8	...	15,6	16,0	13,8	15,4	8,2	88,0
	Revised 1895-96	...	5,0	...	13,2	...	15,8	16,6	13,6	16,3	8,8	89,3
	Accounts 1895-96	...	5,0	...	13,3	...	16,5	16,8	13,8	16,9	9,0	91,3
District Executive Force.	Accounts 1894-95	42,0	133,8	174,7	192,9	44,7	431,1	412,1	271,0	369,6	362,5	2,434,4
	Budget 1895-96	42,8	137,6	178,1	192,8	51,6	439,1	414,4	271,6	378,8	396,8	2,503,6
	Revised 1895-96	41,6	133,7	170,0	194,7	45,8	439,0	403,9	272,7	378,4	382,0	2,461,8
	Accounts 1895-96	41,7	137,5	163,2	194,2	47,0	439,7	405,2	272,0	385,7	381,9	2,473,1
Municipal and Cantonment Police.	Accounts 1894-95	...	...	11,0	...	...	3,6	...	55,7	...	4,3	74,6
	Budget 1895-96	...	...	11,8	2,0	...	3,7	...	56,9	...	4,6	79,0
	Revised 1895-96	...	...	11,0	9	...	3,7	...	56,1	...	4,3	76,0
	Accounts 1895-96	...	...	10,4	4	...	3,5	...	56,1	...	4,4	74,8

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

20.—Police—*continued.*

		India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Government Railway Police.	Accounts 1894-95	4,3	2,0	2,3	4,2	1	11,6	12,0	14,7	...	8,1	59,3
	Budget } 1895-96	3,2	2,0	2,5	4,5	1	10,3	12,7	13,8	14,1	8,7	71,9
	Revised } 1895-96	3,6	2,0	2,6	4,6	1	12,0	11,5	14,9	2,3	8,1	61,7
	Accounts } 1895-96	4,3	2,6	2,6	4,6	1	12,1	13,2	14,7	8	8,3	63,3
Village Police	Accounts 1894-95	...	...	...	4,5	1	24,9	263,5	...	6	90,6	384,2
	Budget } 1895-96	...	...	...	4,2	2	27,9	271,2	...	7	97,4	401,0
	Revised } 1895-96	...	...	...	4,2	2	28,5	263,7	...	7	89,3	380,6
	Accounts } 1895-96	...	...	...	4,1	2	29,9	264,7	...	6	89,6	389,1
Special Police	Accounts 1894-95	...	3	417,4	83,7	82,8	49,5	6	32,3	1,0	44,0	711,6
	Budget } 1895-96	...	4	417,4	80,4	99,2	55,0	7	33,5	1,0	47,1	740,7
	Revised } 1895-96	...	3	402,0	85,6	84,6	53,0	7	32,1	1,1	44,4	703,8
	Accounts } 1895-96	...	3	411,7	86,5	87,9	53,5	6	31,5	1,1	43,5	716,6
Cattle Pounds	Accounts 1894-95	3	5,8	1	4	2,8	3,2	11,0	3,3	25,8	13,3	66,0
	Budget } 1895-96	6	7,2	3	4	3,3	3,3	10,9	3,5	28,5	14,2	72,2
	Revised } 1895-96	5	5,7	3	4	3,0	2,8	11,5	3,4	25,6	14,0	67,2
	Accounts } 1895-96	3	6,5	2	3	3,0	2,1	11,4	3,8	26,5	14,0	68,1
Other Charges	Accounts 1894-95	14,4	1	6	2,3	7	2,7	5	6	...	3,3	25,2
	Budget } 1895-96	13,8	1	5	1,2	1	2,8	2	5	6	3,6	23,4
	Revised } 1895-96	13,3	1	6	1,4	3	3,3	7	6	1	3,3	23,7
	Accounts } 1895-96	13,1	1	6	1,5	2	3,4	1,0	7	1	3,6	24,3
Total	Accounts 1894-95	61,0	147,0	907,3		131,2	617,9	715,5	390,3	439,6	577,6	3,987,4
	Budget } 1895-96	60,4	152,5	915,9		154,5	632,7	720,1	393,6	465,9	594,6	4,096,2
	Revised } 1895-96	59,0	146,8	891,5		134,0	632,1	708,6	393,4	450,8	592,0	4,008,2
	Accounts } 1895-96	59,4	152,0	898,6		138,4	636,0	712,9	392,6	458,4	590,9	4,039,2

		Sterling	Exchange.	Total.			
England	Accounts 1894-95	9	7	1,6	Total, including England.	Accounts 1894-95	3,989,0
	Budget } 1895-96	5	4	9		Budget } 1895-96	4,097,1
	Revised } 1895-96	9	7	1,6		Revised } 1895-96	4,009,8
	Accounts } 1895-96	9	7	1,6		Accounts } 1895-96	4,040,8

183. The excess under *Presidency Police* occurred almost entirely in Bombay, and was due to the non-recovery from the Bombay Municipality of the full amount of its contribution towards the maintenance of the City Police, which is brought to account by deduction from charges. Under *Superintendence* the excess in Bengal was due to the adjustment under this head of the value of tents provided for under *District Executive Force*; in the North-Western Provinces it was due to the absence on privilege leave of the Inspector General of Police, and the extension of the term of deputation of an officer in connection with the introduction of the anthropometric system of measurement of criminals; in Madras it was due to the grant of privilege leave, revision of establishment, and more contingent expenditure, and in Bombay it was due to an officer of higher grade occupying the post of Personal Assistant, and to two Inspectors instead of one doing duty.

184. The saving under *District Executive Force* was contributed to by all the provinces except Bengal, Punjab and Madras. In Madras the Budget took credit for a large saving in the charges of the District Force, whereas additions to the force were made from time to time, including five first and six second class Inspectors entertained in September 1895, resulting in an excess of 4,6. There was also an excess of 3,7 under Travelling Allowances, of 8 under Hospital charges, and of 2,6 under Supplies and Services and Contingencies. The saving in India was chiefly due to reductions in Baluchistan; in Burma it was due to the revision in the scale of Assistant Superintendents having taken effect from October instead of from the beginning of the year, to the employment of fewer officers than provided for, to the force being below strength, to reductions in certain districts, to certain officers having been provided with free quarters, to the withdrawal of certain local allowances and to the provision for purchase of ponies not having been required; in Assam the decrease was due partly to vacancies in the Police Force and absence of officers on leave (3,1), and partly to the provisions for Clothing and Petty Construction and Repairs not having been fully utilized (1,2); in the North-Western Provinces the saving occurred chiefly under Salaries (5,2), and Police Force (4,5), partly counterbalanced by small increases under other heads; in Bombay the decrease was due to the grant for re-arrangement of the lower grades of Assistant

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

20.—Police—*concluded.*

Superintendents not having been fully utilized and the absence of officers on long leave (3,6), to savings under Police Force (9,1), under Clothing (3,9), under Ammunition (2,5), and under Petty Construction and Repairs and Rewards to informers (5), and to the grant for the Thuggee and Dacoity Department not having been fully utilized. These savings were partly counterbalanced by an increase of 2,3 under Excise Police, provision for which was insufficient, of 5 under Punitive Police, of 5 under Shetsandi Police, provision for which was made under Village Police, and of 1,0 owing to payments to officers of other provinces. The excess over the actuals of the previous year was due to the reorganization of the District and Sind Police Force having been more fully carried out.

185. Under *Municipal and Cantonment Police* the saving occurred almost entirely in Burma and was due to the absence of officers on long leave, to the provision for clothing not having been fully utilized and to the Cantonment Police charges in Lower Burma having been brought on the Government books from a later date than was expected. Under *Government Railway Police* the saving was due partly to the provision in Madras for the formation of the force not having been utilized, and partly to the charges for *Platform Police* having been debited to *District Executive Police*, counterbalanced by an excess of 1,8 in Bengal due to payment of arrear charges of the East Indian and Bengal-North-Western and Tirhoot State Railways, and of 9 in Punjab, due chiefly to an under estimate of the travelling allowances of the North Western Railway Police. Under *Village Police* the saving in the North-Western Provinces was due to the extension of the cash-payment system to the chaukidars of Oudh consequent on the passing of the Oudh Local Rates Act, V of 1894, not having been carried out during the year, and partly to saving in the grants for chaukidars and good-conduct allowances; in Bombay it was due to the charges under *Shetsandi Police* having been transferred to *District Executive Force*, to cash payments to heads of Village Police and Watchmen not having been drawn to the expected extent, and to the provision for additional Paggis or Village Trackers not having been fully utilized.

186. The saving under *Special Police* occurred chiefly in Assam, but Burma, Bengal, Punjab and Bombay also contributed to it. In Assam 9,8 of the saving was due to the adoption in some of the battalions of the Military Police of a system of granting compensation for dearness of provisions, instead of the free issue of rations provided for in the Budget, 2,7 was due to the late introduction of the increased rate of good-conduct allowance provided for, and 1,9 due to over-estimate under Arms and Accoutrements and Recruiting charges. These savings were partly counterbalanced by an excess of 1,5 due to the reduction of the Force contemplated in the Budget not having been made till October 1895, of 1,9 under compensation for dearness of provisions for the reason stated above, and of 5 on account of the Abor expedition which was not anticipated when the Budget was framed. In Burma the saving was due to the full complement of officers not having been entertained, to some officers not having qualified for the higher rates of staff allowance, to the Police Force having been below the sanctioned strength, to the absence of men on long leave, to the withdrawal of local allowances from officers in the Shan States and to less cost for up-keep of baggage animals, owing to short strength. The savings would have been much larger, but for the high expenditure in the last two months of the year on frontier expeditions. In Bengal the saving was due to small expenditure on Transport charges (9), on Salaries and Allowances of the Police Force (5), and 2,6 on account of Commissariat Establishment of the South Lushai Hill Police, partly counterbalanced by an excess of 1,4 due to increase in the number of sepoys of the Bengal Military Police, and of 1,1 on account of the Kairuma expedition. In Punjab the saving was due partly to a portion of the cost of the Border Police in Dera Ismail Khan (1,3) having been adjusted under 25.—*Political* since May 1895, and partly to savings of 6 under *Frontier Police*. In Bombay 1,8 of the decrease occurred in Kathiawar, due partly to the recovery of the contribution for Railway Police having included arrears of 1894-95, and partly to the pay of the Assistant Superintendent having been drawn at a lower rate than that provided for; 3 in Mahi Kantha, chiefly in Establishment; 7 in Rewa Kantha, due partly to the provision for reorganisation of the Agency Police not having been fully utilized, and partly to less charges for the Mounted Police; and 3 under Bhil Nemunk, due to the transfer of certain charges under this head to 2.—*Assignments and Compensations.*

187. The expenditure in England included the subsistence allowance and return passage to India of an officer employed in connection with the prosecution of persons supposed to have been implicated in stealing arms from the Ferozepore Arsenal.

21.—Marine.

188. The Indian expenditure fell short of the Budget Estimate, and the actuals of the previous year by 52,7 and 6,7 respectively. The saving, as compared with the Budget, occurred chiefly under *Marine Stores and Coal, etc.*, and was due partly to an over-estimate of the charges for purchase of coal and stores, and

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

21.—Marine—*continued.*

partly to an under-estimate of recoveries from other departments and Local Government, which are adjusted by deduction from charges.

			India.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	Total.
General Supervision and Accounts.	Accounts	1894-95	16,0	...	...	...	...	...	...	16,0
	Budget	1895-96	17,5	...	...	...	...	...	...	17,5
	Revised	1895-96	18,4	...	...	...	...	...	...	18,4
	Accounts	1895-96	18,4	...	...	...	...	...	...	18,4
Marine Survey and Establishment.	Accounts	1894-95	7,9	...	4,8	...	8,5	7	1,9	23,8
	Budget	1895-96	9,5	...	5,1	...	8,5	8	2,1	26,0
	Revised	1895-96	8,0	...	4,7	...	8,3	9	2,3	24,2
	Accounts	1895-96	7,9	...	4,8	...	8,0	8	2,3	23,8
Dockyards	Accounts	1894-95	48,7	...	...	...	...	...	...	48,7
	Budget	1895-96	53,1	...	...	...	...	...	...	53,1
	Revised	1895-96	51,0	...	...	...	...	...	...	51,0
	Accounts	1895-96	44,2	...	...	...	...	...	...	44,2
Salaries and Allowances of Officers and men afloat.	Accounts	1894-95	89,5	13,2	5,0	2,6	8,9	5	1,0	120,7
	Budget	1895-96	91,6	14,2	5,8	2,6	8,8	9	1,0	124,9
	Revised	1895-96	91,0	13,4	5,3	2,7	8,2	6	9	122,1
	Accounts	1895-96	90,4	13,1	5,3	2,5	8,1	7	8	120,9
Marine Stores and Coal for Building and Repairs of Ships	Accounts	1894-95	−27,9	16,1	3,1	2,1	9,4	...	2,7	5,5
	Budget	1895-96	−15,3	15,0	3,8	3,1	9,1	...	4	16,4
	Revised	1895-96	−30,0	13,8	2,9	2,5	8,8	...	5	—1,5
	Accounts	1895-96	−44,7	14,2	3,3	2,8	8,4	...	5	—15,5
Pilotage, Pilot Establishment, and Vessels.	Accounts	1894-95	...	...	...	2	54,7	...	3	55,2
	Budget	1895-96	...	...	...	2	55,0	...	3	55,5
	Revised	1895-96	...	...	...	2	55,4	...	3	55,9
	Accounts	1895-96	...	...	...	1	55,7	...	3	56,1
Other Charges	Accounts	1894-95	17,7	10,8	19,1	4,0	7,8	3,6	2	63,5
	Budget	1895-96	19,9	17,4	35,8	3,0	7,4	2,3	2	86,0
	Revised	1895-96	17,7	16,6	25,8	3,0	7,7	...	3	71,1
	Accounts	1895-96	22,6	15,2	30,5	3,0	7,2	...	3	78,8
Total	Accounts	1894-95	151,9	72,4		8,9	89,3	4,8	6,1	333,4
	Budget	1895-96	176,3	97,1		8,9	89,1	4,0	4,0	379,4
	Revised	1895-96	156,1	82,5		8,4	87,4	1,5	4,3	311,2
	Accounts	1895-96	138,8	86,4		8,4	87,4	1,5	4,2	326,7

			Sterling.	Exchange.	Total.				
England	Accounts	1894-95	185,2	154,1	339,3	Total, including England. Accounts	1894-95	672,7
	Budget	1895-96	211,9	176,6	388,5	Budget	1895-96	767,9
	Revised	1895-96	236,9	178,6	415,5	Revised	1895-96	756,7
	Accounts	1895-96	236,6	179,8	416,4	Accounts	1895-96	743,1

189. The decrease under *Marine Survey and Establishment* occurred chiefly in India and was due to vacancies and absence of officers on furlough, the temporary transfer of the services of the Surgeon Naturalist to the Bengal Government, and the non-undertaking of work connected with the survey of the mouth of the Indus. In Burma provision was made for a First Class Port Officer, but the proposal was not sanctioned. In Bengal the appointment of Port Officer was held by an officiating incumbent.

190. Under *Dockyards* the decrease occurred chiefly in "Wages of Artificers and Labourers" of the Kidderpore Dockyard, owing to some of the principal works, for which provision was made, not having been carried out or only partly carried out, and partly also to the recoveries from other departments and Local Governments, which are deducted from expenditure, having been larger than was expected.

191. Under *Salaries and allowances of officers and men afloat* the decrease in India was due to absence of officers on leave and vacancies in the establishments of Executive Officers and Engineers, counterbalanced by an increase under purchase of provisions. In Burma the savings were partly caused by the occasional lending of launches to the Public Works and Military Departments and the non-arrival of steamers for which provision was made. In Bengal there was a reduction in the charges of the pilot vessel *Sarasuti* and victualling charges of pilot vessels.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

21.—Marine—*concluded.*

192. Under *Marine Stores, etc.*, the minus entry in India was the result of the system of adjusting recoveries by deduction from charges, the charges also were lower than anticipated. In Burma the savings were due to the loan of launches to other departments and the non-arrival of steamers. In Bengal the decrease was due to the small outlay for repairs to the "*Rhotas.*" The excess in 1894-95 in Bombay was due to special expenditure on repairs to the steamer "*Jhelum*"

193. The charges under *Pilotage, Pilot Establishment, and Vessels* fluctuate and vary with the tonnage of shipping visiting the port. For purposes of comparison the following table is given showing both receipts and expenditure for the seven years, commencing from 1889-90:—

	1889-90.	1890-91.	1891-92.	1892-93.	1893-94	1894-95.	1895-96.
Receipts	80,8	84,5	88,9	84,4	85,5	85,3	88,4
Expenditure	55,3	58,3	59,2	55,1	52,7	55,2	56,1

194. Under *Other Charges* there was a decrease as compared with the Budget. In Upper Burma the saving was due to the provision for certain works not having been utilized. In Lower Burma the expenditure on subsidies fell below the Budget owing to reduction in rates in new contracts and to expiration of certain contracts. The expenditure on the construction of new launches was less than the Budget anticipation, and the provision for a lantern for a new light vessel and for an occulting apparatus for the Eastern Grove Light-house was not required. In Madras the Budget provision of 2,3 to cover deficits of Port Funds was not required. The excess in India was in repairs done and coal supplied to Her Majesty's ships of war in Indian waters and Royal Indian Marine vessels at out-stations and in freight on Europe stores.

195. The excess in England was due to the payment towards the expenses of Her Majesty's ships employed in Indian seas having exceeded the Budget Estimate, partly counterbalanced by a smaller demand for stores.

22.—Education.

196. As in last year the Indian expenditure was larger than that of the previous year by 25,8, although it was smaller than the Budget by 50,2. The saving, as compared with the Budget, occurred chiefly in Bombay (16,0), Madras (12,2), Punjab (4,9), and North-Western Provinces (4,3). In Madras and Bombay, the Budget had provided for large increases on account of primary education which, however, did not actually take place. The special provision of 5,0 for the Madras Students' Hostel was not utilized. A considerable portion of the saving in Bombay was also due to the transfer to the Public Works Department, and to the adjusting heads, of charges for school buildings constructed by Local Boards. In the North-Western Provinces and the Punjab the saving was mainly due to absence of officers on leave and vacancies.

197. The increase, as compared with the accounts of 1894-95, occurred chiefly in Lower Burma, Bengal, Madras, and Bombay. In Lower Burma the University Examination charges were very heavy. In Bengal and Madras large amounts were paid as Grants-in-aid and Rewards to Boys' Schools. In Bombay revision of Establishments led to increased charges, and the contributions to Municipal Schools were much higher.

		India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay	Total.
Direction	Accounts 1894-95	...	3,0	...	3,4	2,7	7,7	4,7	4,0	5,0	4,9	37,2
	Budget 1895-96	...	3,2	...	3,5	2,8	7,2	4,7	5,2	5,8	5,0	37,4
	Revised 1895-96	...	3,0	...	3,7	2,8	7,4	4,6	5,1	5,7	5,0	37,3
	Accounts 1895-96	...	3,0	...	3,5	2,8	7,2	4,6	5,2	5,7	4,9	36,9
Inspection	Accounts 1894-95	8	7,9	4,0	8,9	3,9	60,2	25,1	16,5	37,5	23,6	188,4
	Budget 1895-96	9	8,7	4,5	9,7	3,9	59,0	25,9	16,5	36,0	24,8	190,8
	Revised 1895-96	8	8,6	3,9	9,7	3,8	59,4	25,7	15,8	38,5	24,6	190,8
	Accounts 1895-96	8	8,3	4,0	9,7	3,8	60,2	25,5	15,5	39,1	24,5	191,4
University	Accounts 1894-95	...	...	...	...	...	...	...	3,7	...	5	4,2
	Budget 1895-96	...	...	...	...	...	...	...	3,6	...	5	4,1
	Revised 1895-96	...	...	...	...	...	...	...	3,6	...	5	4,1
	Accounts 1895-96	...	...	...	...	...	...	...	3,6	...	5	4,1
Government Colleges.	Accounts 1894-95	3,6	2,1	...	...	...	66,0	15,1	6,2	39,7	25,1	157,8
	Budget 1895-96	4,1	1,9	...	...	...	69,7	15,1	6,5	37,0	25,8	160,4
	Revised 1895-96	3,9	2,1	...	...	...	64,3	13,7	6,2	39,4	26,0	155,6
	Accounts 1895-96	3,8	1,8	...	...	...	65,1	13,7	6,0	39,4	26,1	155,9

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

22.—Education—*continued.*

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab	Madras.	Bombay.	Total.
Government Schools	Accounts	1894-95	4,5	31,3	9	10,8	9,8	78,6	107,1	69,5	117,3	209,5	639,3
	Budget	1895-96	4,6	30,3	1,0	12,9	10,7	80,3	105,4	72,5	127,7	220,8	666,2
	Revised		4,6	30,4	9	13,0	10,0	79,5	106,9	68,7	121,5	216,8	652,3
	Accounts		5,2	30,5	9	12,9	9,9	79,6	105,5	69,0	119,4	214,7	647,6
Grants-in-aid and Payments by Results.	Accounts	1894-95	6,3	16,7	6,4	18,5	18,2	135,3	35,1	29,1	74,1	46,6	384,3
	Budget	1895-96	6,3	16,0	8,7	24,1	21,7	138,9	36,7	29,6	77,5	57,8	418,2
	Revised		6,8	16,4	8,5	18,6	19,9	137,8	34,7	29,7	72,4	52,8	397,6
	Accounts		6,5	15,6	8,2	19,0	20,4	142,6	35,5	29,9	74,5	50,4	402,6
Scholarships	Accounts	1894-95	6	2,7	7	1,2	2,1	21,9	5,0	8,8	2,2	8,1	53,3
	Budget	1895-96	6	3,2	1,3	1,5	2,4	23,0	5,3	9,4	3,1	9,5	59,3
	Revised		5	2,7	1,0	1,5	2,5	21,8	5,0	8,8	2,1	8,8	54,7
	Accounts		4	2,7	9	1,5	2,3	21,3	4,7	9,1	2,2	0,5	53,6
Other Charges	Accounts	1894-95	1,2	7	...	8,5	5	6,9	3,9	1,1	3,5	17,6	43,9
	Budget	1895-96	1,1	7	2	9,5	7	6,6	4,2	1,8	8,1	15,1	48,0
	Revised		1,2	6	2	10,3	6	7,3	3,9	1,5	3,2	15,5	44,3
	Accounts		6	6	1	10,3	6	6,9	3,8	1,9	3,6	13,7	42,1
Total	Accounts	1894-95	17,0	64,4	63,3		37,2	370,6	196,0	130,8	278,2	335,9	1,508,4
	Budget	1895-96	17,0	64,9	76,9		42,2	384,7	197,6	145,1	296,1	359,3	1,584,4
	Revised		17,8	63,8	71,3		39,6	377,5	194,5	139,4	282,8	350,0	1,536,7
	Accounts		17,3	62,5	71,0		39,8	382,9	193,3	140,2	283,9	343,3	1,534,2

			Sterling.	Exchange.	Total.				
England	Accounts	1894-95	1,5	1,3	2,8	Total, including England.	Accounts	1894-95	1,511,2
	Budget	1895-96	1,6	1,3	2,9		Budget	1895-96	1,587,3
	Revised		1,3	1,0	2,3		Revised		1,539,0
	Accounts		1,3	1,0	2,3		Accounts		1,536,5

198. Under *Direction* the high charge in Bengal in the previous year was due to the payment there of the salary and allowances of the Director of Public Instruction, Burma, while on leave.

199. Under *Inspection* the Budget was exceeded in Bengal and Madras, chiefly under Salaries and Travelling Allowances. The savings in the Central Provinces, Upper Burma, and Punjab, were due to vacancies, leave, and deputation.

200. Under *Government Colleges* in Bengal there was a saving of 6,0 under Salaries and Exchange Compensation Allowance consequent on retirements, counterbalanced by an excess of 4 for the salary of a Medical Officer for the Engineering College, Howrah, and of 1,1 for petty construction and repairs, for which provision was not made in the Budget. In the North-Western Provinces the decrease was due to the retirement of a senior officer, to the vacancy for some months of a post of Professor in the Muir Central College, and to savings in the grant for contingencies. In Madras the excess was due to increased charges of the Engineering College and the Teachers' Colleges. The excess was provided for in the Revised.

201. Under *Government Schools* the excess in India was chiefly due to the payment from Local Funds of arrears of pension contribution of masters and teachers of Primary Schools in Ajmere. In Bengal the provision for purchase of works of art for the Government Art Gallery was not utilized. In the Punjab the decrease was due partly to an over-estimate and partly to savings in the charges of the Central Training College and Mayo School of Art on account of salaries and stipends, and in the contributions to Municipal and Local Boards owing to revision of grants. In Madras too much allowance was made in the Budget for increase of expenditure. The falling off in Bombay was due to the abolition of the Vice-Principalship of the Elphinstone High School, to smaller payments of Exchange Compensation Allowance and contributions in support of Municipal Schools, to an over-estimate under Primary Schools, to the absence on six months' leave of the Principal of the "School of Art," and to saving in the grant for "Industrial Schools." The increase, as compared with the actuals of the previous year, was owing to a revision of establishments, to larger payments in support of Municipal Schools, and to extension of primary education.

202. Under *Grants-in-aid and Payments by results* the savings were chiefly in Bombay, Lower Burma, Madras, and the North-Western Provinces. In Bombay the saving was nominal, as 3,5 was transferred to the Public Works Department and 6,1 to the adjusting head "Contribution from Provincial

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

22.—Education—*concluded.*

to Local" in connection with school buildings to be constructed by Local Boards. In Lower Burma and Madras the Budget was pitched too high. In the North-Western Provinces a portion of the building grant and of the grant for "Drawing class" at Lucknow, Meerut, and Jhansi was not utilized. In Bengal the excess was due to increased payments of Grants-in-aid and Rewards to Boys' Schools.

203. Under *Scholarships* the saving was contributed by all the Provinces. There was very little difference between the actuals of the two years.

204. Under *Other Charges* there was a saving of 5,9, of which 4,5 occurred in Madras, and was due to the special provision of 5,0 for the Madras Students' Hostel not having been required. In India the grants in Bangalore for building and furniture and remuneration to the Examining Committee were not fully utilised In Lower Burma the contribution paid to the Educational Syndicate exceeded the Budget owing to a larger number of students having passed the University Examinations and to heavier examination charges. In Bombay the saving was chiefly in charges for the Government Book Depôt and in grants for the encouragement of literature.

23.—Ecclesiastical.

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Church of England	Accounts	1894-95	15,7	4,8	3,8	4,9	1,4	17,8	24,6	22,3	35,0	27,2	157,5
	Budget	1895-96	16,0	5,2	4,5	5,7	1,7	17,2	25,3	23,3	35,7	30,3	164,9
	Revised	1895-96	14,1	4,8	3,0	5,8	1,6	17,6	24,9	22,3	30,7	32,4	163,2
	Accounts	1895-96	14,7	4,9	3,3	5,7	1,5	17,4	23,9	22,1	30,9	32,2	162,7
Church of Scotland	Accounts	1894-95	1,7	...	...	...	...	1,5	1,7	6	1,8	4,4	11,7
	Budget	1895-96	1,7	...	...	...	...	1,9	2,2	6	3,1	4,5	14,6
	Revised	1895-96	1,2	...	...	...	...	1,8	1,1	3	2,9	4,2	11,5
	Accounts	1895-96	1,2	..	...	...	...	2,0	1,1	3	3,2	4,7	12,5
Allowance to other Clergymen.	Accounts	1894-95	0	4	2	5	...	1,0	1,8	2,6	1,0	2,5	10,9
	Budget	1895-96	8	3	2	5	...	1,1	1,7	2,5	1,0	2,5	10,6
	Revised	1895-96	9	2	2	5	...	1,0	2,3	2,4	1,0	2,5	11,0
	Accounts	1895-96	1,0	2	1	5	...	1,0	2,4	2,0	1,0	2,5	11,3
Payments to Officers of other Provinces.	Accounts	1894-95	...	...	...	...	...	...	..	...	...	3	3
	Budget	1895-96	...	...	...	..	..	...	...	...	...	...	...
	Revised	1895-96	...	...	...	...	...	...	...	...	...	7	7
	Accounts	1895-96	...	...	...	...	...	...	...	...	...	7	7
Charges for Cemeteries.	Accounts	1894-95	3	2	3	3	1	6	8	6	1,0	8	5,0
	Budget	1895-96	3	2	3	3	1	6	8	6	1,1	9	5,2
	Revised	1895-96	3	2	3	3	1	6	8	6	1,0	9	5,1
	Accounts	1895-96	3	2	3	3	1	6	7	6	1,0	9	5,0
Total	Accounts	1894-95	18,6	5,4	10,0		1,5	20,9	28,9	26,1	38,8	35,2	185,4
	Budget	1895-96	18,8	5,7	11,5		1,8	20,8	30,0	27,0	40,0	38,2	194,7
	Revised	1895-96	16,5	5,2	10,1		1,7	21,0	29,1	25,6	41,6	40,7	191,5
	Accounts	1895-96	17,2	5,3	10,2		1,7	21,0	28,1	25,6	42,1	41,0	192,2

			Sterling.	Exchange.	Total.
England	Accounts	1894-95	1	...	1
	Budget	1895-96	4	3	7
	Revised	1895-96	2	2	4
	Accounts	1895-96	1	1	2

Total including England.	Accounts	1894-95	185,5
	Budget	1895-96	195,4
	Revised	1895-96	191,9
	Accounts	1895-96	192,4

205. The expenditure in India was less than the Budget Estimate by 2,3 and more than that of the previous year by 7,0. The saving under *Church of England* was due to the absence of the Lord Bishop of Calcutta and his chaplain on furlough, to vacancies and leave to chaplains. The excesses in Madras and Bombay were due to the number of absentees having fallen short of the anticipations.

206. Under *Church of Scotland* in the North Western Provinces both the senior and junior chaplains were absent on furlough, and no officer was appointed to officiate for the former. Under *Allowances to other Clergymen* the excess was due to an under-estimate in the North-Western Provinces.

207. In England the Budget provided for the passage of eight Chaplains, but only four came out.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

24.—Medical.

208. The expenditure in India fell short of the Budget Estimate by 12,7, but was higher than that of 1894-95 by 16,6. The decrease, as compared with the Budget Estimate, occurred chiefly under *Medical Establishments*, in the Punjab owing to furlough and deputations of officers and the temporary transfer of officers for military duty with the Chitral Relief Force, and under *Hospitals and Dispensaries* in Bombay due to the absence of the Physician of St George's Hospital and fluctuations in the salaries of apothecaries and assistants. The increase, as compared with the actuals of the previous year, occurred chiefly under *Medical Establishments* and *Vaccine Establishments, etc.*, in Madras and Bombay.

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Medical Establishments.	Accounts.	1894-95.	10,8	20,0	11,8	18,3	13,1	70,0	50,7	34,4	51,7	35,3	317,0
	Budget.	1895-96	11,1	20,1	12,2	18,8	14,0	69,7	51,3	36,5	53,3	38,0	326,2
	Revised		11,3	19,8	11,0	18,4	15,5	70,0	50,5	33,0	55,1	38,1	323,3
	Accounts		11,5	20,1	11,3	18,3	14,8	69,6	50,3	33,3	54,6	38,2	322,0
Vaccine Establishments and Sanitary Commissioner.	Accounts.	1894-95.	7,2	5,7	9	3,0	2,9	23,7	18,3	12,0	78,5	33,7	185,9
	Budget.	1895-96.	7,6	6,3	9	4,9	3,2	24,3	18,4	12,1	81,6	35,3	194,6
	Revised.		7,4	4,8	9	3,9	3,1	24,2	17,9	12,1	80,6	30,7	191,1
	Accounts.		7,4	5,7	9	3,8	3,4	24,7	16,6	12,5	81,9	35,4	192,3
Medical Colleges and Schools.	Accounts.	1894-95.	...	...	...	2	...	29,4	3,0	13,6	19,2	18,4	83,8
	Budget.	1895-96	...	...	...	5	...	30,0	3,0	15,0	18,2	19,4	86,1
	Revised.		...	...	...	3	...	30,2	3,3	14,0	18,2	18,0	84,0
	Accounts.		...	...	...	3	...	30,6	3,2	13,8	18,3	17,3	83,5
Government Hospitals and Dispensaries.	Accounts.	1894-95.	6,9	9,0	4,2	4,1	12,6	57,7	46,0	34,5	104,0	71,3	352,1
	Budget.	1895-96.	6,7	8,2	4,6	5,5	12,5	60,8	47,2	35,3	102,2	73,3	356,3
	Revised.		6,4	8,3	4,6	5,5	12,5	62,4	47,0	34,2	104,3	68,0	353,8
	Accounts.		6,7	8,5	4,1	5,2	12,9	61,0	46,5	34,0	105,2	68,9	353,3
Lunatic Asylum	Accounts.	1894-95.	4	1,5	...	3,5	8	11,4	7,2	2,8	9,4	11,2	48,2
	Budget.	1895-96.	4	1,0	...	4,4	1,0	11,8	8,3	3,0	9,5	12,0	52,3
	Revised.		4	1,0	...	3,9	1,0	11,4	8,2	3,0	8,7	11,3	49,8
	Accounts		5	1,7	...	3,8	1,0	11,7	8,0	3,1	8,7	11,3	49,8
Grants for Medical Purposes.	Accounts.	1894-95	...	2	5	6	4	3	1,5	...	6	5	4,6
	Budget.	1895-96.	...	3	1,0	7	5	3	1,2	...	8	7	5,5
	Revised.		...	4	1,0	7	4	3	1,2	...	6	4	5,0
	Accounts.		...	4	7	7	4	5	1,1	...	5	3	4,6
Other Charges	Accounts.	1894-95.	...	...	...	4	...	4,1	2,5	2	2,2	2,4	11,8
	Budget.	1895-96	...	...	...	4	...	4,1	2,2	2	2,2	2,6	11,7
	Revised.		...	6	...	4	...	4,1	3,4	2	2,5	2,4	13,6
	Accounts.		...	7	...	4	...	4,0	3,4	2	2,0	3,2	14,5
TOTAL	Accounts.	1894-95	25,3	38,2	47,5		20,8	196,0	120,2	97,5	266,5	172,8	1,003,4
	Budget.	1895-96	25,8	30,8	53,9		31,8	201,0	131,6	102,1	267,8	181,9	1,032,7
	Revised.		25,5	35,8	50,6		32,5	202,6	131,5	97,1	270,0	175,0	1,020,6
	Accounts.		26,1	37,4	49,5		32,5	202,1	129,1	96,9	271,8	174,6	1,020,0

			Sterling.	Exchange	Total.			
England	Accounts.	1894-95.	6,4	5,4	11,8	Total, including England.	Accounts. 1894-95.	1,015,2
	Budget.	1895-96.	6,5	5,4	11,9		Budget. 1895-96	1,044,6
	Revised.		6,2	4,7	10,9		Revised.	1,031,5
	Accounts		6,2	4,7	10,9		Accounts	1,030,9

209. Under *Medical Establishments* the decrease in Upper and Lower Burma was due to change of officers and less outlay on travelling allowances. In North-Western Provinces and Oudh and Punjab it was due to the deputation of certain Medical officers on temporary military duty, and of certain civil surgeons on other duties and to furlough vacancies. The increase in Madras was due chiefly to the number of senior officers on duty and to warrant medical officers on higher grades of pay having been attached to Civil Hospitals from time to time. Compared with the actuals of the previous year, the increase in Madras and Bombay was due to a larger number of officers being on leave in 1894-95, and in Assam to promotions of officers and to a civil surgeon having been supernumerary for a longer period than in 1894-95.

210. Under *Vaccine Establishments and Sanitary Commissioner* the saving was due in Lower Burma to the full number of vaccinators not having been entertained, and in the North-Western Provinces to a vacancy in the post of one of the Deputy Sanitary Commissioners.

211. Under *Medical Colleges and Schools* the decrease occurred mainly in Bombay and Punjab and was due in Bombay to the absence on leave of the Principal and some of the other officers on the staff

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

24.—Medical—*continued.*

of the Grant Medical College, and in the Punjab to an over-estimate. As compared with the actuals of the preceding year, the increase in Bengal was due to the inclusion of the consolidated salary and Exchange Compensation Allowance of the Superintendent of the Campbell Medical School, which hitherto was proportionately debited to the major heads *19A—Law and Justice—Courts of Law* and *20—Police*; and the decreases in Madras and Bombay were due to absence on leave of senior officers and the appointment of junior officers in their places.

212. Under *Government Hospitals and Dispensaries* the decrease in North-Western Provinces and Oudh was due to savings in the grants for Allowances and Contingencies. In the Punjab the savings occurred in the charges for salaries and establishment and in the cost of medicines obtained from the Medical store depôts for Civil Dispensaries and Police Hospitals. In Bombay the saving was due chiefly to the absence of the Physician of the Saint George's Hospital on furlough and to fluctuations in the salaries of apothecaries and assistants of that institution, and to the transfer of some of the payments under Grants for Hospitals and Dispensaries to the adjusting head Contributions from Provincial to Local In Madras the excess was due to the opening of new hospitals and the entertainment of female apothecaries to instruct female pupils in midwifery (5,4), partly counterbalanced by less expenditure in providing bedding and clothing for patients in the Presidency Hospitals consequent on a fall in prices.

213. Under *Lunatic Asylum* the decrease occurred in Lower Burma, Madras and Bombay. In Lower Burma there were savings in the pay of establishment, and in expenditure on diet. In Madras the decrease was due to the appointment of a Surgeon-Captain in lieu of a Surgeon-Major to the charge of the Lunatic Asylum, and to the fall in prices noticed above; and in Bombay it was due to the charges for diet of patients being less than estimated.

214. Under *Other charges* the increase occurred mainly in the Central Provinces and the North-Western Provinces and Oudh. In the Central Provinces it was due to the withdrawal of certain contributions credited in previous years for dispensary purposes, for investment in Government securities, and in the North-Western Provinces and Oudh it was due to adjustment of erroneous credits in past years to the Civil Department transferred during the current year to the Public Works Department.

25.—Political.

215 The expenditure in India, as compared with the Budget Estimate and the actuals of the preceding year, showed increases of 15,2 and 120,2 respectively. The increase, compared with the Budget, was almost wholly in Punjab, and occurred chiefly under *Charges on the N. W. Frontier* due to new charges in connection with the Dir and Swát Agency, established during the year, counterbalanced by savings due to an over-estimate of the payments for guarding Hill Passes. The difference between the actuals of the two years occurred chiefly in India and Punjab. In India the excess occurred under *Political Subsidies*, and was due to payment of arrears of subsidy to the Amir of Afghanistan and under *Entertainment of Envoys and Chiefs* due to charges connected with the visit of Sardar Nasarulla Khan to England. In the Punjab, the excess was due partly to the cause mentioned above and partly to larger expenditure on account of allowances to Frontier tribes in the Derajat Division, and partly to payments in connection with affairs at Chitral.

		India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Political Agents	Accounts. 1894-95	187,3	3,9	26,2	9	13,4	...	2,6	43,1	8,5	58,9	344,8
	Budget } 1895-96	192,7	4,2	31,3	...	16,8	...	2,6	45,1	8,3	61,8	303,3
	Revised } 1895-96	184,5	4,1	30,1	3	14,7	...	2,8	42,5	8,5	61,0	348,5
	Accounts } 1895-96	184,3	4,1	28,4	3	16,3	...	2,9	43,4	8,3	61,9	349,9
Charges on the N.-W. Frontier.	Accounts. 1894-95	94,9	...	...	...	...	...	...	31,0	...	...	125,9
	Budget } 1895-96	97,1	...	...	...	...	...	...	43,0	...	...	140,1
	Revised } 1895-96	89,3	...	...	...	...	...	...	38,7	...	...	128,0
	Accounts } 1895-96	88,4	...	...	...	...	...	..	56,8	...	...	145,2
Political Subsidies	Accounts. 1894-95	129,5	...	...	...	...	...	..	3,1	...	...	132,6
	Budget } 1895-96	198,6	...	...	...	...	...	...	1,9	...	...	200,5
	Revised } 1895-96	198,6	...	...	...	...	...	...	1,9	...	...	200,5
	Accounts } 1895-96	200,6	...	...	...	...	...	...	7	...	...	201,3
Entertainment of Envoys and Chiefs.	Accounts. 1894-95	2,0	...	1	...	2	1	...	5,4	...	1,0	9,7
	Budget } 1895-96	4,0	...	3	1	3	2	...	5,1	...	1,9	11,9
	Revised } 1895-96	22,8	1	2	1	1	1	...	5,5	...	1,9	30,8
	Accounts } 1895-96	22,2	1	1	1	2	1	...	4,8	...	1 7	29,3

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

25.—Political—*continued.*

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Durbar Presents and Allowances to Vakeels.	Accounts	1894-95	5,5	...	4	4	1	2,7	2,5	1,3	...	4,5	17,4
	Budget	1895-96	5,6	1	7	5	3	1,7	2	1,5	...	4,9	15,5
	Revised	1895-96	3,6	...	5	4	3	8	...	1,7	...	3,7	11,0
	Accounts	1895-96	4,6	...	7	1	1	9	...	1,0	...	3,4	10,8
Refugees and State Prisoners.	Accounts	1894-95	4,9	...	...	2	...	...	11,3	44,8	2	18,4	79,8
	Budget	1895-96	4,7	...	2	2	...	1	11,6	46,0	2	18,3	81,3
	Revised	1895-96	4,7	...	2	2	...	1	11,5	45,9	2	18,8	81 6
	Accounts	1895-96	4,9	..	1	2	...	...	11,2	45,7	2	18,8	81,1
Other Charges	Accounts	1894-95	8 ,9	3	9,3	1,1	1	3,4	1	29,6	...	14,1	147,9
	Budget	1895-96	81,8	1	11,4	5	6	3,1	3	35,9	...	16,8	150,5
	Revised	1895-96	83,7	2	13,3	1,5	2,1	3,2	3	50,4	...	14,6	169,3
	Accounts	1895-96	85,1	2	12,8	1,3	3	3,3	5	42,4	...	14,8	160,7
Total	Accounts	1894-95	514,0	4,2	38,6		13,8	6 2	16,5	158,3	8,7	97,8	858,1
	Budget	1895-96	584,5	4,4	45,7		18,0	5,1	14,7	178,5	8,5	103,7	963,1
	Revised	1895-96	587,2	4,4	40,8		17,2	4,2	14,6	186,6	8,7	100,0	969,7
	Accounts	1895-96	590,1	4,4	44,1		16,9	4,3	14,6	194,8	8,5	100,6	978,3

			Sterling.	Exchange.	Total.
England.					
Mission to the Court of Persia.	Accounts	1894-95	7,0	5,8	12,8
	Budget	1895-96	7,0	5,8	12,8
	Revised	1895-96	7,0	5,3	12,3
	Accounts	1895-96	7,0	5,3	12,3
Her Majesty's Establishment in China.	Accounts	1894-95	12,5	10,4	22,9
	Budget	1895-96	12,5	10,4	22,9
	Revised	1895-96	12,5	9,4	21,9
	Accounts	1895-96	12,5	9,5	22,0
Other Charges	Accounts	1894-95	2,1	1,7	3,8
	Budget	1895-96	31,7	26,5	58,2
	Revised	1895-96	30,7	23,1	53,8
	Accounts	1895-96	28,2	21,4	49,6
Total England	Accounts	1894-95	21,6	17,9	39,5
	Budget	1895-96	51,2	42,7	93 9
	Revised	1895-96	50,2	37,8	88,0
	Accounts	1895-96	47,7	36,2	83,9

Total, including England.	Accounts	1894-95	807,6
	Budget	1895-96	1,057,0
	Revised	1895-96	1,057,7
	Accounts	1895-96	1,062,2

216. Under *Political Agents* the decrease occurred in India, Upper Burma and the Punjab. In India there were savings in the salaries and Exchange Compensation Allowance of Political Agents, Assistants and Surgeons, chiefly due to vacancies and lower rates of pay and to the abolition of the appointment of the Agency Surgeon, Rajputana, and to a recovery of 2,9 from Her Majesty's Imperial Government on account of the contribution towards the charges of the Hodeida Vice-Consulate for the eight years from April 1888. In Upper Burma, the saving was due to the Superintendent, Northern Shan States, not having drawn his salary from August 1895 during the year, to the removal of an Extra Assistant Commissioner from the Northern Shan States in July 1895, to the appointment of fewer myoôks than provided for in the Southern Shan States, to the appointment of an officiating officer on less salary in place of the permanent Political Officer Chin Hills, on long leave, to absence of officers on leave and to the abolition of the Elephant Establishment in the Northern Shan States, partly counterbalanced by excess expenditure due to an Extra Assistant Commissioner having drawn pay from August 1894 to February 1895, to the employment of two additional Extra Assistant Commissioners in the Southern Shan States, and to the Superintendent, Northern Shan States, having drawn arrear pay for two months. In Punjab, the saving was due to over-estimates in salaries and Exchange Compensation Allowance of officers. The excess over the actuals of the previous year in Upper Burma was due to the causes mentioned above. In Assam it was due to special expenditure in connection with the Kairuma expedition. In Bombay the excess was due to the fact that for a portion of 1894-95 there was no permanent holder of the appointment of Political Agent, Mahi Kantha, the Assistant Political Agent being in charge in addition to his own duties, and to certain arrear recoveries in Kathiawar and Palanpur during 1894-95, which were brought to account by deduction from charges. These excesses were partly counterbalanced by savings in India as explained above.

217. The excess in Punjab under *Charges on the North West Frontier* has been already explained. The saving in India was due to reductions in Levy charges in Baluchistan, to smaller rates of pay of the Surgeon and Dâk Sowars of the Khorasan Agency, and to smaller charges for secret service telegrams,

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

25.—Political—*concluded.*

rations and other contingencies of that Agency. The excess over the actuals of the previous year in the Punjab has already been explained.

218. The increase in India under *Political Subsidies* represents payments of arrears of subsidy to the Amir of Afghanistan. The decrease in Punjab arose from the Ruler of Chitral not having drawn the amount payable to him.

219. The increase in India under *Entertainment of Envoys and Chiefs* was due to charges connected with the visit of Sardar Nasarulla Khan to England.

220. Under *Durbar Presents, etc*, the saving was due to the Budget Estimate having been pitched too high. The high figures of the previous year were due in North-Western Provinces and Oudh, to a special charge incurred on account of the purchase of a khillat for presentation to His Highness the Nawab of Rampur on the occasion of his investiture, and in Bombay to special expenditure in connection with the purchase of horses for the Maharajah of Kolhapur.

221. Under *Other Charges* the excess in India was due chiefly to cost of ordnance stores supplied to the Amir of Afghanistan not provided for (4,4) and to an under-estimate of the charges connected with the Afghan Border Demarcation, the Perso-Baluch Frontier, and the Pamir Delimitation Commission (2,9) partly counterbalanced by a saving of 2,3 in the charges for organizing Imperial Service Troops, and of 1,6 in secret service expenditure of the Viceroy. In Lower Burma the excess was due to the payment of compensation to certain people for losses sustained at the hands of the Karennis, and in the Punjab it was due to increased expenditure in connection with affairs at Chitral. To this cause is also due the increase over the actuals of the previous year which occurred chiefly in Punjab.

222. The saving in the expenditure in England occurred chiefly in connection with the visit of Sardar Nasarulla Khan to England.

26.—Scientific and other Minor Departments.

223. The expenditure in India showed a saving of 5,5 as compared with the Budget Estimate, and an excess of 27,5 as compared with the actuals of the previous year. The saving occurred mainly under Survey of India as explained below:—

			India	Central Provinces	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SCIENTIFIC.													
Survey of India	Accounts	1894-95	118,3	...	...	...	...	...	...	...	...	...	118,3
	Budget	1895-96	132,2	...	...	...	...	...	...	...	...	...	132,2
	Revised		134,0	...	...	...	...	...	...	...	...	...	134,0
	Accounts		121,8	...	...	...	...	...	...	...	...	...	121,8
Geological and other Survey.	Accounts	1894-95	25,5	...	1	2	1	...	...	...	2,6	...	28,5
	Budget	1895-96	28,7	...	...	1,6	1	...	...	...	2,8	...	32,6
	Revised		25,5	...	...	7	1	...	...	...	2,7	...	32,0
	Accounts		29,8	...	...	7	1	...	...	...	2,7	...	30,3
Meteorological Department.	Accounts	1894-95	31,5	...	...	...	...	...	...	...	...	...	31,5
	Budget	1895-96	30,6	...	...	...	...	...	...	...	...	...	30,6
	Revised		32,6	...	...	...	...	...	...	...	...	...	32,6
	Accounts		32,7	...	...	...	...	...	...	...	...	...	32,7
Other Scientific Departments	Accounts	1894-95	6,5	2	...	3	2	3,7	1,0	5	4,9	3,7	21,0
	Budget	1895-96	7,7	2	1	5	2	3,8	1,1	4	5,0	5,7	24,7
	Revised		9,3	2	1	3	2	3,9	1,0	7	5,0	4,0	24,3
	Accounts		9,7	2	...	2	2	3,8	1,2	7	5,0	3,8	24,8
AGRICULTURAL.													
Veterinary and Stallion charges.	Accounts	1894-95	37,7	1,4	1,1	5,0	...	3,0	3,9	15,3	3,2	13,2	83,8
	Budget	1895-96	38,0	1,4	1,8	6,4	1	3,5	4,1	14,4	4,0	16,4	91,0
	Revised		43,3	8	1,4	5,5	...	3,2	4,0	15,5	3,3	13,4	90,1
	Accounts		45,0	1,0	1,4	5,0	2	3,5	3,7	16,1	3,8	13,5	93,8
Other Charges	Accounts	1894-95	39	4,7	0	5	1	30,7	15,4	13,7	11,0	7,6	88,5
	Budget	1895-96	40	4,7	1,0	7	2	34,5	15,4	13,5	12,4	7,5	93,0
	Revised		44	3,5	7	5	1	40,3	14,0	13,2	11,4	7,4	96,1
	Accounts		39,4	3,7	8	5	2	40,0	14,0	13,4	11,4	6,4	94,7
LABOUR AND EMIGRATION.	Accounts	1894-95	1,0	1	...	4	3,5	6,0	5	3	2,0	1,5	15,3
	Budget	1895-96	1,0	...	...	4	5,3	5,6	5	2	1,9	2,0	16,9
	Revised		1,0	...	...	4	4,2	6,4	6	4	2,2	2,3	17,5
	Accounts		1,2	1	...	4	3,8	6,9	6	3	2,2	2,5	18,0
STATISTICS	Accounts	1894-95	9	1,2	6	1,3	4	2,6	...	1,4	5,2	1,8	15,4
	Budget	1895-96	4	1,5	7	1,4	4	2,6	...	1,5	4,8	1,7	15,0
	Revised		4	1,4	6	1,3	4	2,6	...	1,4	4,5	1,8	14,4
	Accounts		4	1,3	6	1,4	4	2,7	...	1,5	4,5	1,8	14,6

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*concluded.*

26.—Scientific and other Minor Departments—*continued.*

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Miscellaneous	Accounts	1894-95	4,7	1	...	...	...	8	2	5	12,5	1,1	19,9
	Budget	1895-96	4,3	1	...	...	.	3	4	9	11,3	1,0	18,3
	Revised	1895-96	4,1	1	...	1	...	1,3	3	4	11,6	1,0	18,9
	Accounts	1895-96	4,2	1	...	1	...	1,1	3	5	11,7	1,0	19,0
Total	Accounts	1894-95	230,0	7,7	10,4		4,3	46,8	21,0	31,7	41,4	28,9	422,2
	Budget	1895-96	246,9	7,9	14,0		6,3	50,3	21,5	30,9	43,1	34,3	455,2
	Revised	1895-96	257,2	6,0	11,6		5,0	57,7	20,8	31,6	4[illegible],7	29,9	480,5
	Accounts	1895-96	245,2	6,4	11,7		4,0	58,0	20,7	32,5	41,3	29,0	449,7

			Sterling.	Exchange.	Total.			
England	Accounts	1894-95	43,2	36,0	79,2	Total, including England	Accounts 1894-95	501,4
	Budget	1895-96	30,6	25,5	56,1		Budget 1895-96	511,3
	Revised	1895-96	29,8	22,5	52,3		Revised 1895-96	512,8
	Accounts	1895-96	20,3	20,0	40,3		Accounts 1895-96	490,0

224. Under *Survey of India* the saving was almost entirely under Survey Parties. There were also savings under Controlling and Administrative Staff and Head-Quarter Offices, due chiefly to vacancies, absence of officers on leave, and lower rates of pay. Under *Geological and other Survey* the saving was due to less charges (7) under salaries, establishments, and travelling allowance, and (1,0) under charges in connection with the publication of "Palæontologica" Indica, Doctor Waggen's works, Museum and Laboratory, counterbalanced by an excess of 1,1, due to the mineral survey of Chota Nagpur which was sanctioned after the Budget was framed. The excess over the Budget under *Meteorological Department* occurred chiefly in Telegram charges.

225. Under *Other Scientific Departments* the increase in India was due to the transfer to this head of the charges of the Reporter on Economic Products provided for under *18—General Administration*, a decrease in Bombay was due to the provision of 1,7 on account of contribution to the Reay Industrial Museum, Poona, not having been required.

226. Under *Veterinary and Stallion charges* the excess in India was due chiefly, to larger expenditure of 4,6 in purchase of stallions, of 2,0 in charges for stable feed and keep, and of 7 in road expenses. This excess was partly counterbalanced by a saving of 1,1 in Madras due to the provision for veterinary hospitals not having been utilised, and to less charges for Pony-breeding and prevention of cattle disease, and of 2,9 in Bombay due to the transfer of certain veterinary dispensaries to Local Boards, and to an over-estimate of the grants to veterinary hospitals and dispensaries. Under *Other Charges* the increase was due to an excess in Bengal, partly counterbalanced by savings in all the other provinces. The excess in Bengal occurred under *Cinchona Plantation*, and was due mainly to charges sanctioned subsequent to the framing of the Budget Estimate for temporary establishment (1,0), and for the purchase of bark (4,3) for the manufacture of quinine, to meet the demand consequent on the growing popularity of the sale of the drug in small packets through the agency of the Post Office. The savings in India occurred under *Experimental Cultivation*, and was due to miscellaneous expenditure of the Revenue and Agricultural Department having been adjusted under other heads. In Central Provinces it was due to less expenditure on account of agricultural experiments and to certain fairs not having been held owing to scarcity which prevailed then in the northern districts of the Province. In Upper Burma the savings also occurred under *Experimental Cultivation*, due to the provision for seeds and contingencies not having been fully utilised. In Madras nothing was spent for Farm schools, although provision of 1,0 was made in the Budget, and in Bombay the full grant for agricultural experiment was not required.

227. The excess under *Labor and Emigration* was contributed by all the provinces except Assam where there was a saving due to an over-estimate of fees for inspecting tea gardens and for the Bengal portion of the Inland Labor Transport Fund, the excess in Bengal was due to the smaller recovery from the Assam Administration towards the deficit in the transactions of the Inland Labor Transport Fund.

228. Under *Miscellaneous* the excess in Bengal arose mainly from the salary and other charges of the officer deputed to remove to Calcutta the sculptures, figures, and carvings of the Budhist period discovered in the Swat Valley and Dargai.

229. The expenditure in England fell short of the Estimate owing to short demand for stores and to less expenditure in objects of a literary, scientific, or antiquarian character, and in the purchase of stallions.

Section E.—MISCELLANEOUS.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
1,227,0	RECEIPTS	953,9	1,077,8	1,095,9

230. The receipts under this head exceeded the Budget Estimate by 142,0 and fell short of the actuals of the previous year by 131,1. Of the improvement as compared with the Budget, 89,9 occurred under Gain by Exchange, due to a large increase in the gain on the revenue stores of Guaranteed Railways; and 48,7 under Miscellaneous due to an increase in the receipts from Rents and Unclaimed Deposits lapsing to Government, and in the Customs and Zariba receipts of Berbera and Bulhar. Of the falling off as compared with the actuals of the previous year 73,3 occurred under Miscellaneous, owing to the inclusion in the accounts of 1894-95, of the commutation value of pensions lapsed to Government under the King of Oudh's first and sixth loans, and 49,4 under Gain by Exchange due to a falling off in the gain on the transactions of the Assam-Bengal Railway which were adjusted in the previous year at a favourable rate of exchange.

XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances.

		India.	Central Provinces.	Burma Upper.	Burma Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Subscriptions to the Military, Military Orphan, and Medical Retiring Funds	Accounts. 1894-95	8.6	5	...	1	1	1,5	1,2	6	4,2	5,3	22,1
	Budget. 1895-96	3,1	4	...	1	1	1,7	1,2	7	3,8	5,0	16,1
	Revised. 1895-96	7,0	4	...	1	1	1,7	1,2	4	4,0	4,5	20,9
	Accounts. 1895-96	7,7	4	...	...	...	1,8	1,1	4	5,1	4,5	21,0
Subscriptions to the Civil Funds	Accounts. 1894-95	6,7	1,7	8	2,1	1,0	13,7	11,2	6,1	4,7	7,5	55,5
	Budget. 1895-96	5,5	1,6	8	2,1	1,1	14,0	11,1	6,0	4,2	6,7	53,1
	Revised. 1895-96	5,5	2,3	8	2,1	9	13,0	11,2	6,1	4,8	7,0	53,7
	Accounts. 1895-96	6,6	2,2	8	2,2	9	12,4	11,4	6,1	5,1	7,0	54,7
Contributions for Pensions and Gratuities	Accounts. 1894-95	60,9	2,3	2,3	9	4	7,5	5,7	4,3	4,2	23,0	111,5
	Budget. 1895-96	63,6	1,0	1,8	6	4	6,7	6,1	3,9	4,0	23,5	112,5
	Revised. 1895-96	60,4	1,8	9	7	4	6,9	4,6	3,8	4,0	23,2	107,6
	Accounts. 1895-96	59,7	2,0	9	7	3	7,3	5,0	4,5	4,8	23,5	108,7
Other Items	Accounts. 1894-95	5,3	1,4	5	7	6	3,7	3,3	1,0	2,2	2,1	20,8
	Budget. 1895-96	2,5	1,0	5	6	8	3,3	3,2	1,3	2,3	1,9	18,0
	Revised. 1895-96	3,1	1,5	5	6	4	3,4	3,5	1,3	2,3	2,5	19,1
	Accounts. 1895-96	3,6	1,5	6	6	5	3,0	3,3	1,2	2,5	2,5	19,9
TOTAL	Accounts. 1894-95	81,5	5,9	7,4		2,1	26,4	21,4	12,0	15,3	37,9	209,9
	Budget. 1895-96	74,7	5,5	6,5		2,4	25,7	21,0	11,9	14,3	37,1	199,7
	Revised. 1895-96	76,6	6,0	5,7		1,8	25,0	20,5	11,6	16,9	37,2	201,3
	Accounts. 1895-96	77,6	6,1	5,8		1,7	25,1	20,8	12,2	17,5	37,5	204,3

		Sterling.	Exchange.	TOTAL.			
England	Accounts. 1894-95	94,1	78,3	172,4	Total, including England	Accounts. 1894-95	382,3
	Budget. 1895-96	93,5	77,9	171,4		Budget. 1895-96	371,1
	Revised. 1895-96	96,5	72,8	169,3		Revised. 1895-96	370,6
	Accounts. 1895-96	96,9	73,6	170,5		Accounts. 1895-96	374,8

231. As noticed in previous reports, the receipts under the first head are decreasing every year, owing to retirement and casualties amongst old subscribers, but the falling off due to these causes was partly counterbalanced by the unexpected payment in India of donations by subscribers residing in England on attaining Colonel's allowances. The actuals were better than the Budget by 4,9 owing to the receipts in India having been largely under-estimated, and the special receipts in Madras noticed above. In Bengal the net proceeds of the Orphangunj Bazar at Kidderpur showed a small improvement over those of the years since 1891-92.

232. Under *Subscriptions to Civil Funds* the increase in Madras was due to the receipt of subscriptions to the Bombay Civil Fund which were not anticipated when the Budget was framed, and in the Central Provinces to a special contribution to the Bengal Civil Fund.

233. The receipts under the head *Contributions for Pensions and Gratuities* vary with the number and rank of officers in Foreign service. In India the subscriptions on account of officers in the

Section E.—MISCELLANEOUS—*continued.*

XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances—*continued.*

Berar Administration, which form the bulk of the receipts, were over-estimated. In Upper Burma, the Budget included arrears of contribution of officers lent to the Mong Mit State, but these were realised in the previous year. In Bengal, Punjab and Madras the increases were due to new admissions, while in the North-Western Provinces the decrease was owing to the reversion of certain officers from Foreign to British service.

234. Under *Other Items* the increase was due generally to receipts from new entrants to the Indian Civil Service Family Pension Fund.

235. In *England* sufficient provision was not made under the several Funds for the growth of these receipts.

XXIII.—Stationery and Printing.

			India.	Central Provinces	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Receipts from Sale of Stationery.	Accounts	1894-95	3	...		4,4	1	6,0	9	2,0	4,8	6,0	24,5
	Budget	1895-96	2	...	1,2	5,0	1	6,3	9	1,0	3,5	4,3	23,7
	Revised	1895-96	2	...	1,0	4,7	1	7,3	1,0	2,4	4,0	5,7	27,0
	Accounts	1895-96	1	...	..	3,4	2	7,4	1,2	2,5	5,4	4,7	24,9
Sales of Gazettes and other Publications.	Accounts	1894-95	6,7	2	...	0	1	9,9	5,9	4	6,4	3,2	33,7
	Budget	1895-96	5,7	2	...	1,0	1	9,4	6,2	3	4,7	3,2	30,8
	Revised	1895-96	5,3	2	...	8	1	9,7	3,2	4	7,0	3,1	30,4
	Accounts	1895-96	5,2	2	...	8	1	9,8	2,7	4	7,1	3,1	29,4
Other Press Receipts.	Accounts	1894-95	6,2	1,9	...	3	3	3,1	2,5	6,4	3,0	3,3	27,0
	Budget	1895-96	4,3	3,2	...	3	4	3,3	2,1	7,0	5,2	3,4	30,1
	Revised	1895-96	5,3	2,0	...	2	3	3,0	4,8	7,9	2,7	4,0	30,8
	Accounts	1895-96	6,8	1,1	...	3	3	3,6	5,1	6,1	3,0	3,7	30,0
Total	Accounts	1894-95	13,2	2,1		5,6	5	19,0	9,3	8,8	14,2	12,5	85,2
	Budget	1895-96	10,2	3,4		8,1	6	19,0	9,2	9,8	13,4	10,0	84,6
	Revised	1895-96	10,8	2,8		6,7	5	20,0	9,0	10,7	14,0	12,8	88,2
	Accounts	1895-96	12,1	1,3		4,5	6	20,8	9,0	9,0	15,5	11,5	84,3

236. The variations under *Receipts from Sale of Stationery* depend mainly on the supply of stationery to State Railways. In Upper Burma there were no receipts from the Burma State Railway, and in Lower Burma they were less than estimated. In Bengal and the Punjab the receipts were under-estimated. The increase in Madras was due partly to larger issues to the East Coast and the Bezwada-Madras State Railways, and partly to larger supplies to Local Bodies and Courts of Wards.

237. Under *Sales of Gazettes and other Publications* the receipts in Madras showed a material increase owing to larger sales of Acts and books. In the North-Western Provinces and Oudh the saving was nominal and was due to the transfer to *Other Press receipts* of recoveries on account of cost of printing High Court Appeals.

238. Under *Other Press Receipts* the largest decrease occurred in Madras and was due to a decline in work for private parties at Collectorate Presses. In India the estimate was taken too low. In the Central Provinces the deterioration was due partly to an over-estimate and partly to a falling off in the income of the Nagpur Jail Press. The increase in the North-Western Provinces and Oudh has been explained above. In the Punjab the decrease occurred under lithographic printing.

XXIV.—Exchange.

Sterling Amounts. 1894-95. Accounts.	Budget. 1895-96.	Revised.	Accounts.		Gain + or Loss — by Exchange. 1894-95. Accounts.	Budget. 1895-96.	Revised.	Accounts.
183,6	199,0	229,1	229,6	Guaranteed Companies	+68,4	+57,2	+114,1	+122,0
				Subsidised and other Companies—				
−16,1	−40,5	−24,9	−23,5	Southern Mahratta and Mysore	+28,4	+60,5	+36,0	+33,4
+4,7	+6,9	−2,0	−7	Indian Midland	+21,2	+9,8	+23,7	+9,0
−8,8	−22,4	...	−76,1	Bengal-Nagpur	+12,8	+28,5	...	+34,7
−2,5	−5,3	−2,1	−2,2	Bengal Central	+1,7	+3,4	+1,7	+1,6
−3,9	...	−3,2	+2,8	Rohilkhund-Kumaon	+5	...	+1	+1
−264,1	−330,5	−359,3	−378,1	Assam-Bengal	+157,6	...	−32,8	−30,9
				Total Subsidised and other Companies	+222,2	+102,2	+28,7	+47,9

Section E.—MISCELLANEOUS—*continued.*

XXIV.—Exchange—*continued.*

Sterling Amounts. 1894-95. Accounts.	Budget.	1895-96. Revised.	Accounts.		Gain + or Loss — by Exchange. 1894-95. Accounts.	Budget.	1895-96. Revised.	Accounts.
				Remittance Accounts.				
293,3	293,6	256,8	254,1	East Indian Railway Advances . .	−13,3	—6,5	+14,7	+13,1
92,6	60,0	161,6	164,2	Rajputana-Malwa Railway Advances .	−10,0	—3	+11,7	+10,7
56,3	100,0	67 5	66,8	South Indian Railway ditto . .	—7,4	—4	+4,9	+4,6
20,3	32,3	25,0	24,8	Bengal and North-Western Railway Advances	−9	—2	+1,5	+1,4
406,3	271,1	160,0	145,9	Miscellaneous	−31,3	—63,6	+10,8	—21,4
				Total Remittance Accounts .	—62,9	—71,0	+43,6	+8,4
				Total .	+227,7	+88,4	+186,4	+178,3

239. The receipts under this head exceeded the Budget Estimate by 89,9, but fell short of the actuals of the previous year by 40,4. Of the improvement over the Budget, 70,6 occurred in the gain by exchange on revenue stores of Guaranteed Railways. The remainder is the net result of a number of smaller variations, the most important of which are the following:—A falling off of 27,1 on the Southern Mahratta Railway due to smaller withdrawals of capital both in India and in England, and to the rise in the rate of exchange. A loss of 30,9 on the Assam-Bengal Railway, due to the transactions of the Railway being adjusted at the previous half year's rates of exchange which were more unfavourable. The East Indian Railway advances are adjusted at the official rate of exchange, which being smaller than the average rate of the year, led to a gain of 13,1 instead of a loss of 6,5 provided in the Budget. Under miscellaneous remittance transactions also, there was a considerable improvement, owing partly to the average rate of the year having been higher than the official rate, while in the Budget Estimates it was assumed to be lower, and partly to some special payments in India at the more favourable rate (official rate of exchange) on account of Zanzibar bills, the Uganda Railway and remittances of officers and men of the Hongkong Regiment and Asiatic Artillery. The decrease compared with the actuals of the previous year occurred chiefly in connection with the transactions of the Assam-Bengal Railway. As the original share capital of the Company had not been exhausted at the beginning of that year, the withdrawals during it were set off against that capital and were therefore converted at a rate of exchange considerably higher than the average rate of the year.

XXV.—Miscellaneous.

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal	N.-W. P. and Oudh.	Punjab	Madras	Bombay.	Total.
Gain by Exchange on Transactions in India.	Accounts.	1894-95	5,5	...	...	..	...	...	...	...	...	1,4	6,9
	Budget	1895-96	6,3	...	...	...	...	...	...	...	...	1,5	7,8
	Revised		1,4	...	...	...	...	...	...	...	1	1,2	4,7
	Accounts		1,4	...	..	...	...	...	...	...	...	1,3	2,7
Premium on Bills	Accounts.	1894-95	13,1	5	3,2	2,0	2	5,7	4	9	8	5,2	31,0
	Budget	1895-96	9,5	1	3,0	2,0	2	5,7	4	8	1,5	4,2	27,4
	Revised		9,7	1	2,0	1,9	...	5,5	4	0	9	5,4	26,8
	Accounts		12,4	1	1,7	1,7	...	4,8	3	1,0	1,0	5,1	28,1
Unclaimed Deposits	Accounts.	1894-95	1,3	1,0	8	2,2	2,7	43,8	5,7	5,8	7,4	4,7	76,3
	Budget	1895-96	8	2,0	6	8	6,5	30,0	6,0	3,5	4,2	2,0	62,4
	Revised		7	1,0	6	1,6	3,0	45,3	6,0	4,5	4,1	7	69,3
	Accounts		2 6	2,4	7	1,3	8,3	45,4	8,3	6,1	5,3	7	81,1
Government Audit Fees.	Accounts	1894-95	2,2	..	...	...	1	7,1	...	...	1,1	1,2	11,7
	Budget	1895-96	2,8	...	...	...	1	7,5	...	...	1,2	1,4	13,0
	Revised		2,4	2	...	...	1	6,2	.	...	1,2	1,3	11,4
	Accounts		2,6	2	...	1	1	6,9	...	...	9	1,2	12,0
Contributions	Accounts	1894-95	...	1,3	...	...	...	..	10,5	...	8,0	3	20,1
	Budget	1895-96	...	1,4	...	..	...	...	10,6	...	8,6	3	20,9
	Revised		...	1,4	..	...	...	...	10,5	...	9,0	3	21,2
	Accounts		...	1,5	...	...	...	...	10,5	1,4	9,2	5	23,1
Rents	Accounts.	1894-95	1,3	3,6	18,0	15,0	1,4	4,7	16,1	4,3	44,1	1,1	110,5
	Budget	1895-96	1,3	3,2	19,4	15,4	1,0	4,5	14,6	4,0	40,9	1,1	106,0
	Revised		1,3	2,9	19,8	17,4	1,8	4,5	16,5	4,2	44,5	1,1	114,0
	Accounts.		1,5	3,2	21,5	17,7	2,3	4,8	17,0	4,3	44,2	1,0	117,5
Miscellaneous Fees, Fines, and Forfeitures.	Accounts.	1894-95	3,6	2	...	1	2	30,5	1	9	6,8	1,2	43,6
	Budget	1895-96	3,4	4	...	1	4	27,0	1	8	6,5	1,1	39,8
	Revised		3,6	4	...	1	3	32,2	1	7	7,2	1,0	45,6
	Accounts.		4,3	4	1,1	1	3	30,3	1	8	7,7	1,0	40,1

Section E.—MISCELLANEOUS—*continued.*

XXV.—Miscellaneous—*continued.*

			India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Extraordinary Items	Accounts	1894-95	...	...	...	...	3,0	...	70,0	5,9	...	5,2	85,0
	Budget	1895-96	...	...	...	...	1,7	...	...	6,3	...	7,6	15,6
	Revised		...	...	...	...	1,0	...	...	7,0	...	10,0	18,0
	Accounts		...	...	3,1	...	1,0	...	1,0	6,5	...	10,0	22,2
Other Items	Accounts	1894-95	27,4	2,6	2	3,6	1,6	36,7	6,6	8,8	16,0	34,5	138,0
	Budget	1895-96	12,3	3,1	2	4,5	1,2	37,0	3,6	8,2	15,2	27,0	112,3
	Revised		9,9	3,2	4	4,0	1,2	35,1	3,6	9,1	15,9	35,3	117,4
	Accounts		10,2	2,9	9	4,5	1,4	34,6	3,9	7,7	13,9	37,5	117,5
Total	Accounts	1894-95	54,4	10,1	45,0		10,1	128,5	109,4	26,6	84,2	54,8	523,1
	Budget	1895-96	36,4	10,2	46,0		11,7	11[illegible],7	35,3	23,0	78,1	46,2	4[illegible]5,2
	Revised		29,0	10,1	48,4		8,9	128,8	37,1	26,4	82,0	50,3	427,0
	Accounts		35,0	10,7	54,4		14,0	120,8	41,1	27,8	82,2	58,3	450,3

			Sterling.	Exchange.	Total.
England	Accounts	1894-95	4,8	3,9	8,7
	Budget	1895-96	2,5	2,1	4,6
	Revised		3,[illegible]	2,4	5,[illegible]
	Accounts		4,[illegible]	3,[illegible]	8,2

Total, including England	Accounts	1894-95	531,8
	Budget	1895-96	400,8
	Revised		432,6
	Accounts		458,5

240. The falling off in *Gain by Exchange* in India was due to military and other payments at Hyderabad having been made in British Indian currency instead of in local currency.

241. The improvement under *Premium on Bills* occurred almost entirely in India and Bombay and was the result of the extension of the system of drawing off surpluses by means of Supply Bills. In Upper Burma the falling off was due to telegraphic money orders having, to a certain extent, superseded Supply Bills. The receipts in Bengal showed a decrease for the first time since 1890-91, due to a shrinkage in the demand for bills, chiefly on the Assam and Central Provinces treasuries. The head *Unclaimed Deposits* is subject to considerable fluctuations. In most of the Provinces the lapses to Government at the close of the year were particularly high. The decrease in Madras under *Government Audit Fees* was due to a change in classification, under which the contribution paid by the Madras Municipality on account of the Local Funds Controlling Establishment in the Accountant General's Office was transferred in the accounts to the next succeeding minor head "Contributions." Under *Rents* the expansion of revenue in Burma was due to the construction of new bazaars. In Assam the improvement was due to special realisations on account of *hats* in the Kamrup district credited to this head for the first time. In the North-Western Provinces and Oudh the increase was due to the inclusions of the gross transactions in the Sawad-i-shahr estate in the Agra district formerly treated as a Personal Ledger Account. In Madras the receipts include Choultry and Market rents and Bungalow fees and are subject to considerable fluctuations. The increase under *Miscellaneous Fees, Fines and Forfeitures* was almost wholly due to partition fees and fees for the survey of tea lands in Bengal. Under *Extraordinary Items* the figure in Bombay represents the moiety of the sale proceeds of a piece of land forming part of the Tank Bandar estate purchased by the Bombay Municipality from the Port Trust and applied equally to the reduction of the interest bearing and non-bearing portions of the debt created against the Trustees under the Port Trust Act. In the North-Western Provinces and Oudh the amount represents the realisation of the capitalised value of abatement of Land Revenue on land acquired for the Rohilkhand-Kumaun Railway. The figure in the accounts of 1894-95 represents the commutation value of pensions lapsed to Government under the King of Oudh's first and sixth loans in order to bring the outstanding principal of the loans into accordance with the amount of pensions payable on 31st March 1895. In Upper Burma the credit represents the amount recovered from the Home Government on account of a moiety of charges incurred in 1894-95 in connection with the Mekong Commission.

242. Under *Other Items* the increase in Bombay was under Customs and Zariba receipts in the revenues of Berbera and Bulhar. The increase under Customs receipts was due to direct importation of rice in large quantities from Calcutta, and to a large number of shooting parties visiting Berbera, and the duty paid by them on supplies imported and hides and skins exported. The increase in Zariba fees was due mainly to the large export of camels and cattle of Nussowa during the recent operations in Tigre and also to the enhancement of fees levied on hunting trophies exported by individuals other than sportsmen for purposes of trade. The large receipt in 1894-95 in India represents the refund by the Home Government on account of the charges of the Royal Commission on Opium, while that in the North-Western Provinces was due principally to the sale-proceeds of 1,000 gold mohurs presented by the Nawab of Rampur on the occasion of his installation.

243. In *England* the receipts include 1,1 as "Conscience Money," the remainder of the increase was due to fines and penalties incurred by contractors in providing stores.

Section E.—MISCELLANEOUS—*continued.*

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
6,065,7	EXPENDITURE	6,103,7	5,964,9	5,933,3

244. The charges under this head were less than the Budget Estimate and the actuals of the previous year by 170,4 and 132,4 respectively. In Exchange there were savings of 145,9 and 144,5 being due to the higher rate obtained. In the sterling expenditure, however, there were excesses of 11,6 and 9,8 respectively, resulting in the first case mainly from increased expenditure on account of Civil Furlough and Absentee Allowances and payments of pensions and store charges, counterbalanced by a saving in the payments in respect of stores lost in transit to India. The Indian expenditure was less than the Budget by 36,1, owing chiefly to savings under Territorial and Political Pensions, due to lapses by deaths, under Stationery and Printing in charges of Government Presses, and under Miscellaneous chiefly due to the charges against the reserve provided in the Punjab Budget having been shown under the appropriate heads. Compared with last year there were savings under Territorial and Political Pensions, but they were more than counterbalanced by an increase under Superannuation and Retired Allowances owing to new pensions exceeding lapses by death.

27.—Territorial and Political Pensions.

		India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Territorial and Political Pensions.	Accounts 1894-95	20,4	25,9	...	...	9	110,6	97,9	23,0	71,0	71,3	421,0
	Budget 1895-96	21,9	26,1	...	...	1,0	110,0	94,0	22 1	67,0	70,7	419,7
	Revised 1895-96	20,0	25,2	...	...	9	108,8	90,8	21,7	67,5	70,5	406,0
	Accounts 1895-96	21,3	25,5	...	...	8	109,7	90,6	21,7	65,2	64,7	399,5
Charitable Allowances.	Accounts 1894-95	4,0	...	13,4	2,0	...	6	6,8	9,7	3	...	37,4
	Budget 1895-96	4,0	...	13,5	2,6	...	7	6,8	9,3	3	3	37,5
	Revised 1895-96	3,9	...	12,9	2,9	...	6	7,2	9,5	2	...	36,7
	Accounts 1895-96	4,0	...	13,3	2,6	...	7	7,3	9,5	2	1	37,7
TOTAL	Accounts 1894-95	24,4	25,9	16,0		9	111,2	104,7	32,7	71,3	71,3	458,4
	Budget 1895-96	25,9	26,1	16,1		1,0	110,7	100,8	31,4	65,2	77,0	457,2
	Revised 1895-96	24,5	25,2	15,5		9	109,4	98,0	31,2	67,7	70,5	442,7
	Accounts 1895-96	25,3	25,5	15,9		8	110,4	97,9	31,2	65,4	64,8	437,2

		Sterling.	Exchange.	TOTAL.			
England	Accounts 1894-95	6,9	5,8	12,7	Total, including England.	Accounts 1894-95	471,1
	Budget 1895-96	9,4	7,8	17,2		Budget 1895-96	474,4
	Revised 1895-96	9,5	7,2	16,7		Revised 1895-96	459,4
	Accounts 1895-96	9,6	7,3	16,9		Accounts 1895-96	454,1

245. As in previous years the payments on account of Territorial and Political Pensions showed a decrease compared with the Budget Estimate owing to lapses. In India and Bengal the decrease occurred in the pensions of the Mysore and Nizamut Families, respectively. In the North-Western Provinces there were lapses by the death of certain members of the Ex-Royal Families of Oudh and Delhi, partly counterbalanced by increased expenditure under *Charitable Allowances.* In Madras the payments of Carnatic stipends were largely in excess of the Budget, but there was a material decrease in the Tanjore pensions and under Commutations. In Bombay in spite of the payment of arrears to Yemen Stipendiaries and heads of Tribes at Aden, there was a large saving caused by lapses and unclaimed amounts, the non-utilization of some special grants, and the adjustment of certain Wasika pensions under 14.—Interest on other Obligations.

246. The expenditure in England varied only slightly from the Budget.

Section E.—MISCELLANEOUS—*continued.*

28.—Civil Furlough and Absentee Allowances.

1894-95. Accounts.		1895-96. Budget.	1895-96. Revised.	Accounts.
1,1	India	6	4	1
...	Bengal	1	1	...
1	Madras	1	1	1
1	Bombay	2	5	4
1,3	TOTAL	1,0	1,1	8
220,7	England	218,0	224,0	223,5
183,5	Exchange	181,7	168,9	169,9
405,5	TOTAL, INCLUDING ENGLAND	400,7	394,0	394,2

247. The charges incurred in this country depend on the number and grade of officers lent to foreign service on leave. The Bombay Budget proved too low.

248. The increase in England occurred in the absentee allowances of officers of the Indian Civil Service.

29.—Superannuation Allowances and Pensions.

249. The total Indian expenditure showed an increase of 6,5 on the Budget Estimate and of 24,3 over the actuals of the previous year, the excess occurring solely in the first minor head *Superannuation and Retired Allowances* under which the charges are increasing annually owing to the amount of new pensions exceeding the lapses from death.

		India	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam	Bengal	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Superannuation and Retired Allowances.	Accounts . 1894-95	45,2	26,3	4,4	20,8	8,7	181,8	192,3	93,2	141,6	175,8	809,1
	Budget . 1895-96	45,3	29,5	5,3	30,0	9,2	184,4	194,8	94,8	142,5	180,0	913,4
	Revised . 1895-96	40,0	27,5	6,5	32,0	9,3	186,4	196,9	95,3	143,4	178,9	922,8
	Accounts . 1895-96	47,2	27,2	6,7	31,8	9,1	187,8	196,3	95,3	145,2	178,5	925,1
Compassionate Allowances.	Accounts . 1894-95	1,7	6	...	...	...	1,7	2,7	2,3	2,5	3,8	15,3
	Budget . 1895-96	1,0	8	...	...	1	2,2	3,1	2,2	2,3	3,6	15,9
	Revised . 1895-96	1,8	7	...	...	1	1,8	2,6	2,2	3,0	3,4	15,6
	Accounts . 1895-96	1,8	5		...	1	2,1	2,6	2,0	3,0	3,2	15,3
Gratuities	Accounts . 1894-95	2	3	7	7	2	8	1,4	9	1,5	1,2	7,9
	Budget . 1895-96	6	2	7	1,2	3	8	1,0	1,1	1,5	1,2	8,6
	Revised . 1895-96	1	2	5	7	3	8	1,4	8	1,7	1,5	8,0
	Accounts . 1895-96	..	2	7	7	2	7	1,0	9	1,7	1,6	7,7
Military Orphan and Medical Retiring Funds.	Accounts . 1894-95	...	...	...	3	1	5,3	1,2	7	1,0	5	9,1
	Budget . 1895-96	1	...	—	2	1	5,3	1,2	9	1,3	3	9,4
	Revised . 1895-96	1	...	...	3	1	4,5	1,0	6	1,2	7	8,5
	Accounts . 1895-96	...	1	...	3	1	4,2	1,0	7	1,1	9	8,4
Pensions of the Military Funds.	Accounts . 1894-95	6	...	...	...	1	1,0	2,1	8	2,2	1,2	8,0
	Budget . 1895-96	2	...	..	...	1	1,5	2,2	1,0	3,3	8	9,1
	Revised . 1895-96	6	...	...	...	1	8	2,1	1,1	2,8	1,1	8,6
	Accounts . 1895-96	5	...	...	...	...	8	2,4	1,2	1,8	1,1	7,8
Pensions of the Civil Funds.	Accounts . 1894-95	1,9	..	...	..	...	2	...	...	8	3	3,2
	Budget . 1895-96	2,2	...	—	.	...	2	...	...	8	4	3,6
	Revised . 1895-96	1,9	...	...	...	...	2	...	...	8	4	3,3
	Accounts . 1895-96	1,7	..	...	...	...	2	...	...	8	4	3,1
Other Charges	Accounts . 1894-95	1	...	...	...	...	...	1,9	...	1	1	2,2
	Budget . 1895-96	6	...	...	...	...	...	1,8	...	1	1	2,6
	Revised . 1895-96	...	...	...	...	...	...	1,8	...	1	...	1,9
	Accounts . 1895-96	1	...	..	...	...	..	1,5	1	..	...	1,7
TOTAL	Accounts . 1894-95	49,7	27,2	35,9		9,1	190,8	201,6	97,9	149,7	182,9	944,8
	Budget . 1895-96	50,6	27,5	38,0		9,8	194,4	204,1	100,0	151,8	180,1	962,6
	Revised . 1895-96	51,1	28,4	40,0		9,0	194,5	205,8	100,0	153,0	180,0	968,7
	Accounts . 1895-96	51,3	28,0	40,2		9,5	195,8	204,8	100,2	153,6	185,7	969,1

		Sterling.	Exchange.	TOTAL.		
England	Accounts . 1894-95	1,788,0	1,488,4	3,277,3	Total, including England. Accounts . 1894-95	4,222,1
	Budget . 1895-96	1,812,5	1,510,4	3,322,9	Budget . 1895-96	4,285,5
	Revised . 1895-96	1,825,3	1,376,3	3,201,6	Revised . 1895-96	4,170,3
	Accounts . 1895-96	1,817,7	1,381,0	3,198,7	Accounts . 1895-96	4,167,8

Section E.—MISCELLANEOUS—*continued.*

29.—Superannuation Allowances and Pensions—*continued.*

250. The following statement shows the growth of expenditure under the first minor head durin the last six years :—

1890-91	765,5
1891-92	792,6
1892-93	830,4
1893-94	863,5
1894-95	899,1
1895-96	925,1

251. The increase was due mainly to sufficient allowance not having been made for the norma growth of the expenditure, specially in Bengal and Madras. In Bombay, however, the Budget was over-estimated and had to be reduced in the Revised.

252. Under *Compassionate Allowances* the excess over the Budget in Madras was due to the payment of an allowance of R50 per mensem undrawn from 1886. The larger payments in Bombay unde *Gratuities* were due to the reorganization of the Survey and Police Departments.

253 Under *Military Orphan and Medical Retiring Fund* the excess in Bombay was due chiefl to payment of marriage portions and arrears.

254. Under *Pensions of the Military Funds,* the Budget Estimate of Madras provided for arrea payments, which, however, did not take place The Bengal Budget was over-estimated.

255 In England there was a large decrease in the payments on account of the Military Funds, bu this was more than counterbalanced by an increase in the pensions of officers of the Uncovenanted Service

30.—Stationery and Printing.

			India	Central Provinces.	Burma. Upper	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL
Stationery Office at the Presidency.	Accounts.	1894-95	...	...	...	...	...	15,4	..	...	2,8	2,5	20,7
	Budget	1895-96	...	...	...	...	...	15,7	...	...	2,7	3,2	21,
	Revised		.	..	...	..	..	15,7	...	...	2,9	2,7	21,
	Accounts.		.	...	.	...	..	15,3	...	..	3,0	2,4	20,7
Purchase of Stationery	Accounts.	1894-95	1	7	7	6	5	100,2	6,6	12,2	31,0	51,4	294,0
	Budget	1895-96	1	7	7	8	1,0	203,3	7,2	13,7	31,1	51,8	310,4
	Revised		1	5	5	7	5	217,0	7,1	12,1	38,5	51,2	326,1
	Accounts.		1	5	6	6	6	208,7	6,9	12,9	37,4	46,3	314,0
Government Presses.	Accounts.	1894-95	81,5	7,8	...	32,4	6,9	40,7	33,1	10,1	30,7	30,2	282,4
	Budget	1895-96	84,3	8,4	...	35,5	5,6	38,9	27,5	20,6	30,8	31,8	283,4
	Revised		84,2	7,7	...	30,8	6,3	35,7	28,5	18,5	31,0	28,9	271,0
	Accounts.		76,5	7,6	...	31,0	6,4	35,9	28,1	18,4	31,0	30,9	205,8
Stationery supplied from Central Stores.	Accounts.	1894-95	—102,6	4,7	2,1	20,8	2,6	50,0	18,8	10,3	40,8	33,5	...
	Budget	1895-96	—206,1	12,0	2,0	22,5	2,8	70,0	22,2	8,5	38,5	30,0	...
	Revised		—206,1	8,2	2,0	22,5	2,8	65,0	23,4	9,5	42,7	30,0	...
	Accounts.		—216,6	8,0	2,1	21,0	1,9	51,6	34,9	10,0	54,2	32,9	...
Stationery supplied to Postal and Telegraph Departments	Accounts.	1894-95	—16,5	...	...	..	...	...	...	...	..	...	—16,5
	Budget	1895-96	—18,7	...	...	..	...	...	..	...	...	...	—18,7
	Revised		—15,5	...	...	...	...	..	...	...	...	...	—15,5
	Accounts.		—21,7	..	...	.	..	...		...	...	..	—21,7
Other Charges	Accounts	1894-95	6	1,6	...	...	1	3,1	6,9	6,5	5,6	1,3	25,7
	Budget	1895-96	8	1,6	...	...	1	3,0	3,5	5,9	7,4	8	24,0
	Revised		6	1,4	...	...	...	3,2	6,3	6,0	5,5	7	24,6
	Accounts.		6	1,5	...	...	...	3,2	7,1	7,4	5,5	5	25,8
TOTAL	Accounts	1894-95	—126,9	14,8	56,6		10,1	299,4	65,4	48,1	119,9	118,9	606,3
	Budget	1895-96	—142,6	23,3	61,5		9,5	331,8	60,4	48,7	110,5	117,0	620,7
	Revised		—136,7	17,8	59,5		9,6	337,5	65,3	47,0	120,6	113,5	631,1
	Accounts		—161,1	17,6	55,3		8,9	314,7	77,6	48,7	131,1	113,0	605,2

ENGLAND.			Sterling.	Exchange	TOTAL.
Stores	Accounts.	1894-95	41,5	34,6	76,1
	Budget	1895-96	35,3	29,4	64,7
	Revised		40,0	30,1	70,1
	Accounts.		39,3	29,9	69,2
Other Charges	Accounts.	1894-95	7,0	5,8	12,8
	Budget	1895-96	6,6	5,5	12,1
	Revised		6,2	4,7	10,9
	Accounts.		6,2	4,0	10,8
Total England	Accounts.	1894-95	48,5	40,4	88,9
	Budget	1895-96	41,9	34,9	76,8
	Revised		46,2	34,8	81,0
	Accounts.		45,5	34,5	80,0

Total, including England.	Accounts.	1894-95	695,2
	Budget	1895-96	697,5
	Revised		712,1
	Accounts.		685,2

Section E.—MISCELLANEOUS—*continued.*

30—Stationery and Printing—*continued.*

256. Under *Stationery Office at the Presidency* there were savings in Bengal and Bombay, partly counterbalanced by an increase, due to larger contingent expenditure in Madras. The saving in Bombay occurred chiefly under "Freight on English Stores" and "Forwarding charges."

257. Under *Purchase of Stationery*, the charges in Bengal considerably exceeded the Budget, owing to increased demands from the North-Western Provinces and Oudh and the Postal Presses for certain kinds of paper. In Madras the Estimate was placed too low. The saving in Bombay was due to the inability of the mills to meet indents before the close of the year. There was also a small saving in the Punjab, due to reduced charges in the Revenue and Judicial Departments for stationery purchased in the country.

258. Under *Government Presses* there were savings in almost all the provinces. In India more work was done by the Central Press for the Postal and Telegraph Departments than was anticipated, resulting in larger deductions from the gross charges. Lower Burma showed savings in the pay of extra and piece establishments, and in the outlay on materials and stock. The reduction in Bengal occurred partly under Establishment and partly in the Contingent charges of the Bengal Secretariat and Presidency Jail Presses. In Punjab the saving occurred under lithographic printing.

259. Under *Stationery supplied from Central Stores* the demands exceeded the anticipations in Madras, North-Western Provinces, Bombay, and Punjab. The excesses were due chiefly to increased demands of Departments and to the issue of new articles. The decrease in Bengal was on account of smaller demands for printed forms. In the Central Provinces the large decrease in the actuals of the previous year was due to smaller indents in that year on account of accumulated stock.

260. The *Stationery supplied to the Postal and Telegraph Departments* showed an increase. Under *Other charges* the increase in the North-Western Provinces and Punjab was caused by high charges incurred under Printing at Private Presses. The saving in Madras was due principally to less work being given to private Presses.

261. In England the charges for stores were larger than was estimated for.

32—Miscellaneous.

262. The Indian expenditure showed a saving of 6,9 on the Budget, chiefly under the heads *Petty Establishments and Other items*, partly counterbalanced by excess expenditure under *Charitable Donations, Remittance charges, and Special Commissions of Enquiry.*

			India.	Central Provinces.	Burma. Upper.	Burma. Lower	Assam.	Bengal	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Allowances and Rewards.	Accounts	1894-95	3	2	7	5	3	8	9	1,1	7	1,1	6,0
	Budget	1895-96	3	1	6	6	5	1,1	6	8	1,0	1,4	7,0
	Revised	1895-96	1	3	9	5	4	7	7	1,0	7	1,1	6,1
	Accounts	1895-96	1	2	9	6	4	8	6	9	6	1,6	6,7
Remittance Charges	Accounts	1894-95	5,5	5	6	7	4	2,7	4,8	1,4	1,8	1,3	19,7
	Budget	1895-96	5,2	6	7	6	1,0	3,5	3,1	1,6	3,2	1,2	20,7
	Revised	1895-96	3,8	5	7	6	1,2	2,0	4,6	2,5	1,9	1,8	20,2
	Accounts	1895-96	4,3	1,0	6	6	1,4	2,4	5,5	2,0	1,8	2,1	22,3
Charitable Donations.	Accounts	1894-95	8	2	1	2	3	11,6	3,7	5	5,6	6,3	29,3
	Budget	1895-96	8	2	1	3	5	10,4	3,9	6	5,6	7,1	29,5
	Revised	1895-96	8	2	1	3	3	12,8	3,6	5	5,7	6,5	30,8
	Accounts	1895-96	8	3	1	2	2	14,1	3,0	5	5,8	6,6	32,2
Rewards for Destruction of Wild Animals.	Accounts	1894-95	1	1,8	7	8	1,5	1,5	6	1,0	2,2	6	10,8
	Budget	1895-96	1	2,3	6	1,0	1,8	1,0	8	1,1	2,4	7	12,7
	Revised	1895-96	1	2,5	8	9	1,6	1,6	8	1,0	2,2	6	12,1
	Accounts	1895-96	1	2,9	8	8	1,5	1,8	8	1,1	2,3	6	12,7
Petty Establishments	Accounts	1894-95	1,5	2,7	4,7	6,4	5,9	6,2	4,1	6,3	25,7	1,6	65,1
	Budget	1895-96	1,0	2,7	5,0	6,9	6,7	6,5	4,2	6,4	28,7	1,6	70,3
	Revised	1895-96	1,4	2,8	5,0	6,8	6,2	6,6	4,3	6,7	27,1	1,5	68,4
	Accounts	1895-96	1,4	2,9	5,0	6,7	5,7	6,9	4,3	6,9	25,3	1,5	66,9
Special Commissions of Enquiry.	Accounts	1894-95	13,7	...	...	..	...	...	1	...	...	2	14,0
	Budget	1895-96	..	...	...	...	...	1,0	3	...	2	5	2,0
	Revised	1895-96	1,1	...	...	...	...	1	1	...	...	...	1,3
	Accounts	1895-96	1,1	...	...	...	...	1,4	1	4	...	...	3,0
Irrecoverable Loans written off.	Accounts	1894-95	...	...	1	...	...	3	3	2	...	1	1,0
	Budget	1895-96	4	...	...	...	...	4	2	...	...	...	1,0
	Revised	1895-96	4	...	...	...	...	2	1	...	...	...	7
	Accounts	1895-96	...	...	1	...	...	3	1	1	1	...	7

Section E.—MISCELLANEOUS—*concluded.*

32.—Miscellaneous—*continued.*

		India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Rents, Rates, and Taxes.	Accounts 1894-95	2,1	...	...	1,7	3	2,5	...	...	9	10,3	17,8
	Budget } 1895-96	2,0	...	...	1,8	4	3,4	...	...	1,0	9,8	18,4
	Revised } 1895-96	2,2	1	...	2,7	2	2,7	..	...	9	9,9	18,7
	Accounts } 1895-96	2,3	1	...	2,7	3	2,8	...	...	1,0	9,9	19,1
Extraordinary Items	Accounts 1894-95	...	...	...	...	...	...	...	...	...	4	4
	Budget } 1895-96	...	...	...	...	...	...	...	...	...	...	...
	Revised } 1895-96	...	...	...	...	...	...	1,1		...	...	1,1
	Accounts } 1895-96	...	...	...	...	...	4	1,1	...	...	1	1,6
Other Items	Accounts 1894-95	1,3	5	...	6	9	6,0	4,0	1,4	10,3	8,9	33,9
	Budget } 1895-96	9	6	1	6	1,4	6,5	4,1	12,5	10,0	7,1	44,7
	Revised } 1895-96	0	2,6	1	1,0	5	6,7	4,1	1,5	11,5	7,2	36,1
	Accounts } 1895-96	8	2,1	1,0	5	8	7,0	3,9	1,1	10,8	5,9	34,5
Total	Accounts 1894-95	25,3	5,9	17,8		9,6	31,6	18,5	11,9	47,2	30,8	198,6
	Budget } 1895-96	11,3	6,5	18,9		12,3	34,7	17,2	23,0	53,0	29,4	206,3
	Revised } 1895-96	10,8	9,0	20,4		10,4	34,0	19,4	13,2	50,0	28,6	195,8
	Accounts } 1895-96	10,0	9,5	20,6		10,3	38,5	20,0	13,0	47,7	28,3	199,4

		Sterling.	Exchange.	Total.			
England	Accounts 1894-95	40,0	33,2	73,2	Total, including England.	Accounts 1894-95	271,8
	Budget } 1895-96	21,4	17,0	38,3		Budget } 1895-96	245,6
	Revised } 1895-96	19,0	14,3	33,3		Revised } 1895-96	229,1
	Accounts } 1895-96	18,5	14,1	32,6		Accounts } 1895-96	232,0

263. *Allowances and Rewards* were over-estimated in Bengal and Madras. The excess in Upper Burma was due to an increase in the number of officers who appeared in the Language Examination and earned rewards. The excess over the Budget and the actuals of the previous year in Bombay was on account of rewards, partly counterbalanced by fees to members and assessors on Examination Committees.

264. The falling off in *Remittance charges* noticed in last year's report has received a check and the actuals have exceeded the Budget Estimate. The largest increase occurred in the North-Western Provinces and the Punjab due in the former to heavy expenditure on remittances sent to other Provinces, and in the latter to large remittances of specie to the Chitral Relief Force. The Bengal Budget was over-estimated. The saving in Madras was due to the opening of Currency Agency chests in District Treasuries. In Bombay the excess was due to a special remittance to Rangoon.

265. Under *Charitable Donations* the excess in Bengal was due chiefly to a special grant towards the cost of the land for the Leper Asylum at Gobra.

266. Lower Burma and Assam over-estimated the expenditure on *Rewards for Destruction of Wild Animals*, while in the Central Provinces the charges were higher than anticipated.

267. The savings under *Petty Establishments* in Lower Burma were due to vacancies, and in Madras to smaller charges on account of markets and *Choultries*. The Assam Budget was over-estimated.

268. The charge in India under *Special Commissions of Enquiry* was on account of the Mining Regulations Committee and Mr. Jacob's pay and travelling allowance drawn in India while on deputation with the Royal Commission.

269. The excess under *Rents, Rates, and Taxes* in Lower Burma was caused by the enhancement of the Municipal Tax in the Rangoon town. The commutation value of lapsed Wasika pensions revived during the course of the year under Government orders appeared under *Extraordinary Items* in the North-Western Provinces.

270. Under *Other items* the largest saving was in the Punjab, where the expenditure met from the special provision of 10,0 under *Miscellaneous and Unforeseen charges* was classified under the appropriate heads in the accounts. This saving was slightly reduced by an excess of 5 on account of the loss incurred in disposing of Kabuli rupees received at Kurram in payment of revenue due to Government. The saving in Bombay was due chiefly to smaller repayments of loans by some District Boards. In the previous year a special payment of 1,6 was made to Messrs. Thomas Cook and Sons for the loss sustained by them in 1892-93 in connection with the carriage of pilgrims. In Upper Burma the excess was due to refunds of fines imposed by Political Officers in the Chin Hills and Shan States having been transferred to this head from Law and Justice, to which they had hitherto been erroneously debited. In Bengal the increase was due to larger payments on account of refunds. Sufficient allowance was not made in the Central Provinces and Assam for the fluctuations of this head.

271. The decrease in the English expenditure was mainly on account of smaller payments in respect of stores lost in transit to India.

Section F.—FAMINE RELIEF AND INSURANCE.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
610,2	EXPENDITURE . . .	55,0	585,5	586,5

272. The Budget Estimate provided under this head for only a small expenditure on direct Famine Relief and on the construction of Protective Irrigation Works. Including the net charge on the revenues, on account of the Protective Railways constructed through the agency of Companies, which though shown under the Railway Revenue Accounts, is chargeable to this grant, the total amount provided on account of this grant was 421,8. In the Revised Estimate the grant was increased to 1,000,0 which included a provision of 534,8 for the construction of Protective Railways.

273. The following statement shows how the above sum of 1,000,0 was applied :—

Famine Relief and Insurance.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
10,2	Famine Relief	5,0	10,5	18,3
556,9	Construction of Protective Railways	...	534,8	529,9
43,1	Construction of Protective Irrigation Works . . .	50,0	40,2	38,3
610,2	TOTAL .	55,0	585,5	586,5

Railway Revenue Account.

236,7	Net charge on account of Indian Midland Railway .	225,5	259,9	274,0
153,1	" " " Bengal-Nagpur Railway .	141,3	154,6	139,5
389,8	TOTAL .	366,8	414,5	413,5
1,000,0	GRAND TOTAL .	421,8	1,000,0	1,000,0

33.—Famine Relief.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
7,3	Central Provinces	...	3	1
2,7	Bengal	5,0	...	1
2	North-Western Provinces	...	10,0	17,9
...	Madras	...	2	2
10,2	TOTAL .	5,0	10,5	18,3

274. The expenditure of 1894-95 in the Central Provinces was incurred in the relief of distress in the Damoh and Saugor Districts and in Bengal in Durbhanga, Tipperah, Cuttack and Faridpur. In the year under review the provision in Bengal proved unnecessary ; in the North-Western Provinces and Punjab the necessity for a provision was not foreseen. The provision made in the Revised Estimate in the North-Western Provinces in view of the threatened scarcity in Bundelkhand proved insufficient.

34.—Construction of Protective Railways.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
556,9	EXPENDITURE	...	534,8	529,9

275. Owing to financial pressure no provision was made in the Estimate for expenditure under this head, but in the Revised provision was made for an expenditure of 534,8.

35.—Construction of Protective Irrigation Works.

1894-95. Accounts.		1895-96. Budget.	Revised.	Accounts.
	N.-W. PROVINCES AND OUDH—			
8	Betwa Canal	8	8	7
	PUNJAB—			
3	Swat River Canal	13,2	13,9	12,3
	MADRAS—			
31,0	Rushikulya project	30,0	22,8	22,6
	BOMBAY—			
10,7	Nira Canal	2,1	2,6	2,6
3	Mhasvad tank	1	...	...
...	Chankapur tank	3,8	1	1
43,1		50,0	40,2	38,3
	THIS INCLUDES—			
2	Outlay in England	...	...	...
1	Exchange	...	...	...
3		...	...	...

276. The decrease in the expenditure in 1895-96, as compared with that of 1894-95, was chiefly due to the Rushikulya project in Madras having been nearly completed. The decrease of 11,7, as compared with the Budget Estimate, was due partly to the temporary cessation of work on the Surada reservoir dam and to large savings on some completed works in connection with the Rushikulya project, and partly to the postponement of certain works in connection with the Chankapur tank.

Section G.—CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
19,6	EXPENDITURE	9,4	9,7	7,7

277. The following are the details of the amount spent under Provincial, nothing having been charged to this head under Imperial, and the explanation of the differences between the Actuals of 1894-95 and 1895-96, as well as between the Actuals and the Budget Estimate of the last-named year:—

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	PROVINCIAL.			
	ASSAM—			
8	Jorhat Railway	4,6	1,9	1,0
2	Cherra-Companygunj Railway	...	1	1
1,0	TOTAL .	4,6	2,0	1,1
	MADRAS—			
12,7	Mayavaram-Mutupet Railway	3,8	6,0	5,3
	BOMBAY—			
5,9	Hyderabad-Shadipalli Railway	1,0	1,7	1,3
19,6	GRAND TOTAL, PROVINCIAL .	9,4	9,7	7,7

278. The decrease as compared with the actuals of the previous year was 11,9. The smaller expenditure on the Mayavaram-Mutupet and the Hyderabad-Shadipalli Railways was due to the completion of works. The lapse as compared with the Budget, occurred principally on the Jorhat Railway, (3,6) was due to the programme of the year not having been carried out. The excess of 1,5 in the actuals of the Mayavaram-Mutupet Railway over the Budget Estimate was due to more work having been done than anticipated.

Section H.—RAILWAYS.

279. The following is a general statement of the Revenue Account :—

1895-96.	State Railways.	Guaranteed Railways.	Subsidised Companies.	Miscellaneous.	TOTAL.
GROSS RECEIPTS . .	18,558,7	6,255,1	25,3	...	24,839,1
WORKING EXPENSES .	8,598,9	2,979,9	...	...	11,578,8
Surplus Profits . .	441,9	501,5	...	...	943,4
Interest	7,010,7	3,806,7	...	...	10,817,4
Annuities . . .	3,001,1	...	...	...	3,001,1
Land and Supervision .	...	28,8	18,3	...	47,1
Miscellaneous Railway Expenditure . . .	...	...	...	71,6	71,6
TOTAL EXPENDITURE .	19,052,6	7,316,9	18,3	71,6	26,459,4

NET GAIN OR LOSS TO GOVERNMENT—

1895-96	— 493,9	—1,061,8	+ 7,0	— 71,6	—1,620,3
1894-95	— 737,5	—1,535,7	+25,0	—100,3	—2,348,5
1893-94	— 666,3	— 778,9	+ 13,1	—103,4	—1,535,5
1892-93	—1,041,2	— 805,6	—11,1	+ 10,9	—1,847,0
1891-92	+ 109,5	— 333,2	— 1	— 92,0	— 315,8

280. These figures show that *State Railways* did better than in 1894-95 by 243,6. Unde *Receipts* there was an increase of 406,6 due to general improvement in traffic on most railways but as the *Expenditure* was higher by 163,0 the net result is only 243,6 in excess of th preceding year's figures. There was an increase in *Working Expenses* of 267,0 due to large traffic, and a decrease of 86,8 for interest and annuities owing to higher exchange; there wa also a decrease in the surplus profits paid to companies of 17,2.

281. The working of *Guaranteed Railways* resulted in a loss of 1,061,8 which is a re duction by 473,9 of the loss of the preceding year. There was an increase of 224,9 in the ne traffic receipts, and the charges for interest decreased by 147,1 due to the rise in exchange.

282. The net loss to Government on the Revenue Account of Railways during the las few years, as shown above, has been considerably affected by the fluctuations in the rate o exchange. If the rate had not varied from that of 1886-87, the amounts of net loss or gai would have been as shown below :—

1895-96	+ 882,2	—232,4	+ 7,0	— 71,6	+ 585,2
1894-95	+ 896,7	—553,4	+25,0	—100,3	+ 268,0
1893-94	+ 316,6	—188,9	+ 13,1	—103,4	+ 37,4
1892-93	— 234,1	—321,7	—11,1	+ 10,9	— 556,0
1891-92	+ 315,5	—210,2	— 1	— 92,0	+ 13,2
1890-91	— 552,5	—262,9	— 4,8	—149,2	— 968,5
1889-90	— 746,0	—529,6	—20,1	—149,1	—1,444,8
1888-89	— 991,1	—682,1	+ 14,7	— 70,6	—1,729,1
1887-88	—1,002,0	—811,4	—18,8	— 51,8	—1,884,0
1886-87	— 375,1	—675,6	—43,6	— 94,4	—1,188,7

283. The opening of the Frontier lines and the commencement of the Bengal-Nagpu Railway increased the net loss considerably in 1887-88; but since then, the loss steadily de creased year by year to the end of 1891-92, when the growth of the revenue received a chec owing to a falling off in the export traffic in wheat. In 1893-94 the revenue showed a con siderable improvement over that of the previous year, and, but for the fall in exchange, th results would have been a gain to Government. In 1894-95 there was a further improvement i the revenues, but owing to the prevailing low rate of exchange the year's transactions resulte in a net loss to Government of 2,348,5. In 1895-96 the revenues continued to show stead improvement, and there was a slight improvement in exchange. The year's transactior resulted in a net loss to Government of only 1,620,3 against 2,348,5 in the previous year.

Section H.—RAILWAYS—RECEIPTS.

1894-95. Accounts.		Budget.	1895-96. Revised	Accounts.
21,244,1	RECEIPTS	21,536,8	21,674,3	21,859,2

284. The following are the items comprised in this group. Particulars of them are given in the succeeding statements :—

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts
18,152,1	State Railways (gross) . .	18,001,9	18,375,1	18,558,7
3,050,3	Guaranteed Railways (net) .	3,495,0	3,270,0	3,275,2
41,7	Subsidised Companies . .	39,9	29,2	25,3
21,244,1	TOTAL .	21,536,8	21,674,3	21,859,2

285. *State Railways.*—The gross receipts were 406,6 more than those of the previous year. The principal increases occurred on the East Indian, Southern Mahratta, North-Western and South Indian Railways. There was also an appreciable improvement in receipts on the Warora Colliery, Bengal Central, Guntakal-Mysore Frontier and East Coast Railways.

286. On the East Indian, the increase was due chiefly to steady development of traffic, a small portion only being attributable to abnormal causes such as pilgrim traffic. On the Southern Mahratta Railway the increase was due to development of traffic, to heavier bookings of coal from the Nizam's Guaranteed Railway to Dharmavaram and to a better business in salt, wheat, rice and *til* seeds. The increase on the North-Western Railway was due chiefly to the movement of troops for the Chitral Expedition, to the opening of about 100 miles of the Wazirabad-Lyallpur Railway, to large booking of wheat to Karachi in May and June 1895, and to large outstandings against the Military Department at end of the previous year having been adjusted during 1895-96. The increase on the South Indian Railway was due to the festivals at Srirangam and Chidabaram having been exceptionally well attended and to the fact that festivals at Mailam, Tiruvallur, and Pulni were held twice during the year.

287. Compared with the Budget Estimate, there was an improvement of 556,8, of which the East Indian Railway contributes 243,4 owing to steady development of traffic; the Eastern Bengal Railway 131,6 owing to a favourable jute crop; the North-Western Railway 335,7 owing to the Chitral Expedition and the opening of the Wazirabad-Lyallpur Railway; the Oudh and Rohilkhand Railway 24,5 owing to the movements of troops in connection with the Chitral Expedition and a favourable import traffic in grain; the Southern Mahratta Railway 68,7 owing to traffic having been diverted in consequence of breaches on the Great Indian Peninsula Railway and the carriage of troops and baggage for the Chitral Expedition; and the South Indian Railway 63,5 owing to heavy pilgrim traffic. On the other hand there was a decrease on the Rajputana-Malwa Railway of 199,2 owing chiefly to a falling-off of traffic in grain and oil seeds; of 22,1 on the Bengal-Nagpur Railway due entirely to the rice and wheat crops having suffered for want of rain; and of 55,5 on the Indian Midland Railway owing to continued falling-off in goods traffic. The other variations call for no remark.

288. *Guaranteed Railways.*—The net receipts were 224,9 above those of the previous year, this being the result of improvement of earnings on all the lines. The traffic on the Great Indian Peninsula Railway was better than in 1894-95, the improvement being chiefly in the third class passenger traffic. On the Bombay, Baroda and Central India Railway the traffic was better, both under passengers and goods, but chiefly goods under the heads cotton, grain and pulse, metals, timber and coal. On the Madras Railway there was an increase in coaching earnings owing chiefly to the raising of the third class passenger fare from 1½ to 2 pies per mile. The result would have been better but for the serious breaches in September 1895 on the Great Indian Peninsula, Nizam's and East Coast Railways which led to the suspension of through booking over these lines for a period of nearly two months.

Section H.—RAILWAYS—RECEIPTS—*continued.*

XXVI, and 38.—State Railways—Gross Receipts and Working Expenses.

Accounts, 1894-95.			Capital Outlay to 31st March 1896.	Railways.	Budget, 1895-96.			Revised, 1895-96.			Accounts, 1895-96.*		
Gross Receipts.	Working Expenses.	Net.			Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.
				IMPERIAL.									
5,248,5	1,566,1	3,682,4	35,139,1	East Indian	5,250,4	1,540,0	3,710,4	5,500,4	1,675,7	3,824,7	5,403,8	1,704,9	3,788,
1,005,4	572,2	433,2	10,540,7	Eastern Bengal	935,0	570,0	365,0	978,7	567,5	411,2	996,3	561,0	435,
2,513,1	991,7	1,521,4	14,884,0	Rajputana-Malwa (*a*)	2,550,0	980,0	1,570,0	2,310,0	1,003,5	1,306,5	2,350,8	1,015,0	1,335,
3,254,2	1,903,4	1,350,8	42,727,9	North-Western	3,150,0	1,850,0	1,300,0	3,420,0	1,915,0	1,505,0	3,485,7	1,876,9	1,608,
1,105,3	482,2	623,1	11,509,7	Oudh & Rohilkhand	950,0	435,0	515,0	980,0	500,0	480,0	974,5	500,8	473,
679,2	334,9	344,3	9,893,1	Bengal-Nagpur	680,0	335,0	345,	645,0	330,0	315,0	657,9	329,5	328,
597,3	411,4	155,9	12,575,0	Bengal & North-Western & Tirhoot	505,	402,5	102,5	560,0	445,0	115,0	567,2	437,0	120,
527,7	300,4	227,3	8,804,1	Indian Midland	550,0	313,5	236,5	470,0	287,8	182,2	454,5	284,0	169,
593,9	379,9	214,0	9,031,1	Southern Mahratta	595,0	385,0	210,0	655,0	385,0	270,0	603,7	378,0	285,
831,3	471,3	300,0	7,354,8	South Indian	840,0	507,8	332,2	900,0	510,0	390,0	903,5	514,8	388,7
16,325,9	7,413,5	8,912,4	153,126,5	TOTAL	16,065,4	7,318,8	8,746,6	16,410,1	7,610,5	8,799,6	16,547,9	7,604,3	8,943,6
				OTHER RAILWAYS, IMPERIAL.									
3,9	2,8	1,1	22,2	Palanpur-Deesa	4,5	3,0	1,5	3,9	2,9	1,0	3,8	2,7	1,1
16,2	10,0	6,2	231,8	Bhopal	17,5	11,0	6,5	14,2	9,7	4,5	14,2	9,0	4,
22,0	13,1	8,9	499,1	Wardha Coal	24,0	13,2	10,8	19,2	11,6	7,6	19,4	11,8	7,6
52,0	48,1	3,9	199,3	Warora Colliery	53,	49,5	4,0	53,5	49,5	13,0	54,6	4[illegible]	14,4
42,0	40,0	2,0	109,5	Umaria Colliery	45,	40,0	5,0	41,0	40,0	1,0	39,6	36,3	3
...	...	...		Burma				[illegible]		5,0	...	...	
32,3	50,4	—18,1	2,209,2	Mu Valley	55,0	67,5	—12,5	35,0	60,0	—25,0	40,8	62,	—21,7
		...	4,463,2	Assam-Bengal	35,0	30,0	5,0	40,0	35,0	5,0	4[illegible],6	32,	9,9
84,2	50,2	34,0	1,022,2	Bengal Central	82,5	49,2	33,3	84,0	50,1	37,9	93,6	50,3	37,3
98,7	57,5	41,2	883,5	Lucknow-Bareilly	85,0	49,7	35,3	82,0	49,7	32,3	81,1	51,9	29,
38,3	24,8	13,5	588,4	Guntakal-Mysore Frontier	46,0	31,0	15,0	42,0	26,0	16,0	44,7	25,4	19,3
...	...	..	...	Bezwada-Madras	3,0	3,0	1,4	.	..	..	...	..	...
136,4	96,7	49,7	1,457,8	Mysore	150,0	96,3	53,7	160,0	97,0	63,0	160,7	93,2	67,5
177,6	142,7	34,9	5,485,1	East Coast (*b*)	255,0	175,0	80,0	205,0	165,0	40,0	231,1	183,9	47,2
38,2	...	38,2	1,137,0	Dhond-Manmad*	40,0	...	40,0	39,0	...	39,0	40,8	..	40,8
751,8	536,3	215,5	18,308,3	TOTAL OTHER RAILWAYS, IMPERIAL	890,0	611,0	279,0	833,8	593,5	240,3	867,3	609,5	257,8
,077,7	7,949,8	9,127,9	171,434,8	TOTAL	16,955,4	7,929,8	9,025,6	17,252,9	8,213,0	9,039,9	17,415,2	8,213,8	9,201,4
				Surplus Profits and share of net earnings, etc.									
...	192,8	—192,8	...	East Indian	...	160,0	—160,0	...	174,3	—174,3	...	179,6	—179,6
...	167,8	—167,8	..	Rajputana-Malwa	...	160,0	—160,0	...	149,0	—149,0	...	146,5	—146,5
...	8,0	—8,0		Bengal Central	...	8,3	—8,3	...	9,	—9,9	...	4,9	—4,9
	2,7	—2,7	.	Lucknow-Bareilly	...	1,8	—1,8	...	1,8	—1,8	...	1,7	—1,7
..	53,1	—53,1	..	Southern Mahratta	...	50,0	—50,0	...	65,0	—65,0	...	65,5	—65,5
...	12,5	—12,5	...	Mysore	...	13,7	—13,7	..	16,0	—16,0	..	16,2	—16,2
..	22,2	—22,2	...	South Indian	...	17,2	—17,2	...	28,0	—28,0	...	27,5	—27,5
.	459,1	—459,	..	TOTAL SURPLUS PROFITS, ETC.	...	411,0	—411,0	..	444,0	—444,0	...	441,9	—441,9
,077,7	8,408,9	8,668,8	171,434,8	TOTAL IMPERIAL	16,955,4	8,340,8	8,614,6	17,252,9	8,657,0	8,595,9	17,415,2	8,655,7	8,759,
				PROVINCIAL.									
595,5	350,3	245,2	5,386,0	Burma	635,0	322,5	312,5	660,0	340,0	320,0	655,3	347,4	307,9
7,4	5,9	1,5	81,0	Jorhat	7,3	6,4	9	7,8	2,3	5	8,1	7,4	7
2,5	2,1	4	78,2	Cherra-Companygunj	2,7	2,3	4	2,3	2,1	2	2,5	2,3	2
33,2	...	433,2	...	Eastern Bengal	365,0	...	365,0	411,3	...	411,3	435,3	...	435,3
14,6	10,7	3,9	178,0	Hyderabad-Shadipalli	14,0	11,0	3,0	16,0	11,9	4,1	17,6	12,7	4,
21,2	13,1	8,1	245,1	Mayavaram-Mutupet	22,5	14,0	8,5	24,8	15,4	9,4	24,7	15,3	9,4
74,4	382,1	692,3	5,970,3	TOTAL PROVINCIAL	1,046,5	356,2	690,3	1,122,2	376,7	745,5	1,143,5	383,1	75[illegible],4
52,1	8,791,0	9,361,1	177,405,1	GRAND TOTAL	18,001,9	8,697,0	9,304,9	18,375,1	9,033,7	9,341,4	18,558,7	9,010,8	9,517,9

Section H.—RAILWAYS—RECEIPTS—*continued.*

STATE RAILWAYS—IMPERIAL.

East Indian Railway.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	EARNINGS—			
1,643,2	Coaching	1,630,0	1,760,0	1,788,6
3,525,0	Goods	3,540,0	3,660,0	3,587,8
80,3	Miscellaneous and Suspense	80,4	80,4	117,4
5,248,5	TOTAL	5,250,4	5,500,4	5,493,8

289. Compared with the actuals of the previous year, there was an increase in the receipts of 2453. The increase under *Coaching* traffic was due to steady development of traffic, a small portion only being attributable to abnormal causes such as pilgrim traffic. An increase under Intermediate class traffic was especially noticeable and was caused by a radical change in rates. The increase under *Goods* traffic was chiefly due to an improvement in coal traffic, but this was to some extent neutralised by a falling off in the traffic of edible grains, wheat and rice. The increase under *Miscellaneous and Suspense* was due to a smaller number of vehicles having been hired from Foreign railways, realizations of outstanding house-rent from the Government Railway Police, and of a claim against the North Western Railway for supply of water at Umballa, and to increased receipts for landing stores for the Bengal and North-Western and Assam-Bengal Railways. Compared with the Budget Estimate there was an increase of 243,4. The Budget Estimate was based on the actuals of the previous year, and the increase was due to the same causes as led to the increase over the actuals of 1894-95.

Eastern Bengal Railway

(*including Provincial share*).

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	EARNINGS—			
484,0	Coaching	470,0	498,2	510,9
833,4	Goods	736,5	810,0	825,4
121,2	Miscellaneous and Suspense	93,5	81,8	95,3
1,438,6	TOTAL	1,300,0	1,390,0	1,431,6

290 The receipts were less than those of the previous year by 7,0, owing to the transfer of the Goalundo-Narayanganj steamer service to the India General Steam Navigation Company, Limited. They were better than the Budget Estimate by 131,6 owing to a favourable jute crop.

Rajputana-Malwa Railway.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	EARNINGS—			
709,9	Coaching	705,0	700,0	772,6
1,785,2	Goods	1,809,0	1,580,0	1,537,2
18,0	Miscellaneous and Suspense	36,0	30,0	41,0
2,513,1	TOTAL	2,550,0	2,310,0	2,350,8

291. Contrasted with the actuals of the previous year the receipts showed a decrease of 162,3 There was an increase of 62,7 under *Coaching* due partly to development of traffic on the Godhra-Rutlam Railway and partly to ordinary fluctuations. There was a decrease of 248,0 under *Goods* traffic: the traffic in grains, oil-seeds and salt showed a falling off of 321,2 whilst there was an increase in raw cotton and general merchandise of 73,5. The increase under *Miscellaneous and Suspense* was due to fluctuations in traffic suspense balances. Compared with the Budget Estimate there was a decrease of 199,2. There was an increase of 67,6 under *Coaching* due to general improvement in traffic. Under *Goods* traffic there was a decrease of 271,8 due to a falling off of traffic in grain and oil-seeds. The increase under *Miscellaneous and Suspense* was due chiefly to the adjustment of supervision charges on construction works of the Nagda-Ujjain Railway, and to the hire of rolling-stock to the Rutlam-Nagda and Oodeypore-Chittore Railways.

Section H.—RAILWAYS—RECEIPTS—*continued.*

North-Western Railway.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	EARNINGS—			
1,030,2	Coaching	1,000,0	1,150,0	1,158,1
2,170,1	Goods	2,080,0	2,149,5	2,216,2
53,9	Miscellaneous and Suspense . . .	70,0	120,5	111,4
3,254,2	TOTAL .	3,150,0	3,420,0	3,485,7

292. The receipts as compared with the actuals of the previous year show an increase of 231,5. There was an increase under *Coaching* traffic of 127,9 due to the movement of troops for the Chitral expedition, and the opening of about 100 miles of the Wazirabad-Lyallpur Railway; also an increase of 46,1 under *Goods* traffic due to large bookings of wheat to Karachi in May and June 1895. There was an increase under *Miscellaneous and Suspense* due to large outstandings against the Military Department at the end of the previous year having been adjusted during 1895-96. The increase of 335,7 over the Budget Estimate was due to movement of troops for the Chitral expedition, the opening of the Wazirabad-Lyallpur Railway, and to a decrease in the suspense balances owing to payments during the year of outstandings against the Commissariat Department at the end of 1894-95.

Oudh and Rohilkhand Railway.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	EARNINGS—			
391,2	Coaching	400,0	408,5	406,5
698,5	Goods	520,0	546,0	538,3
15,6	Miscellaneous and Suspense . . .	30,0	25,5	29,7
1,105,3	TOTAL .	950,0	980,0	974,5

293. Compared with the actuals of the previous year there was a decrease in the receipts of 130,8. There were small increases of 15,3 and 14,1 under *Coaching* and *Miscellaneous and Suspense* respectively due to traffic on these heads having been unfavourable during 1894-95, whilst under *Goods* traffic there was a decrease of 160,2 due to the traffic during the previous year having been exceptionally favourable. During the year under review there was a fair import traffic which ceased with the advent of the monsoon, but on the other hand the traffic towards the close of the year was unfavourably affected owing to uncertainty as to the coming crops consequent on the failure of the winter rains. Compared with the Budget Estimate there was an increase of 24,5, of which 6,5 occurred under *Coaching* traffic due to the movements of troops in connection with the Chitral expedition, and 18,3 under *Goods* traffic due to a favourable import traffic in grain and to the carriage of stores in connection with the Chitral expedition.

Bengal-Nagpur Railway.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	EARNINGS—			
135,1	Coaching	135,0	155,5	159,3
483,9	Goods	490,0	441,0	443,1
59,9	Miscellaneous and Suspense . . .	55,0	48,5	55,5
679,2	TOTAL .	680,0	645,0	657,9

294. Compared with the actuals of the previous year there was a decrease in the earnings of 21,3. There was an increase of 23,9 under *coaching* traffic due to pilgrim traffic to Allahabad and Benares, despatches of emigrant coolies, and increase in parcels traffic. There was a decrease of 40,8 under *Goods* traffic, due chiefly to dullness of business in Calcutta and Bombay, to bad linseed and wheat crops, and specially to a bad rice crop. The decrease under *Miscellaneous and Suspense* was due to a smaller number of vehicles having been hired by the East Indian Railway, and to a falling off under "Mileage and demurrage" of vehicles consequent on the decline in goods traffic. Compared with the Budget Estimate there was a decrease of 22,1 which occurred under *Goods* traffic, due entirely to the rice and wheat crops having suffered for want of rain. The increase under *Coaching* traffic was due to the same causes that led to the increase over the actuals of the previous year.

Section H.—RAILWAYS—RECEIPTS—*continued.*

Bengal and North-Western and Tirhoot Railways.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	EARNINGS—			
232,3	Coaching	226,4	230,0	231,5
276,1	Goods	275,0	268,2	270,4
58,9	Miscellaneous and Suspense	63,6	61,8	65,3
567,3	TOTAL	565,0	560,0	567,2

295. Compared with the actuals of the previous year, there was a decrease of only 1, which does not call for explanation. The increase of 2,2, as compared with the Budget, was due chiefly to the development of *Coaching* traffic.

Indian Midland Railway.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	EARNINGS—			
204,5	Coaching	215,0	220,0	219,3
349,1	Goods	378,0	273,2	254,8
—25,9	Miscellaneous and Suspense	—43,0	—23,2	—19,6
527,7	TOTAL	550,0	470,0	454,5

296. The earnings, as compared with those of the previous year, showed a decrease of 73,2, which was due entirely to a falling off in *Goods* traffic. There was an increase of 14,8 under *Coaching* Traffic, due to improvement in passenger traffic and to other Military traffic in connection with the Chitral expedition. The decrease of 94,3 in *Goods* traffic was due chiefly to the abnormal import of wheat and food grains in the previous year. The traffic in oil-seeds also fell off owing to poor crops and small demands for export. During the previous year too the earnings had been considerably augmented by heavy consignments of materials for the Bina-Guna and Bhopal-Ujjain Railways. Compared with the Budget the actuals were less by 95,5 due to continued falling off in *Goods* traffic.

Southern Mahratta Railway.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	EARNINGS—			
223,3	Coaching	219,6	255,0	255,6
359,7	Goods	363,7	387,0	390,2
10,9	Miscellaneous and Suspense	11,7	13,0	17,9
593,9	TOTAL	595,0	655,0	663,7

297. Compared with the actuals of the previous year, there was an increase in the receipts of 69,8 due to development of traffic; to the diversion of the Great Indian Peninsula Railway traffic consequent on the breaches on that line in the latter part of 1895; to heavier bookings of coal from the Nizam's Guaranteed Railway to Dharmavaram for the South Indian Railway and to Goribidnur for Messrs. Arbuthnot & Co. to a better business in salt, wheat, rice and *til* seeds, and to the adjustment of arrear charges for rent of joint buildings at Castle Rock, and charges for commission received from the Kolhapur State Railway for stores purchased in England for that line, and interest charges on the customs shed and sidings at Castle Rock for the period ending December 1895. The increase of 68,7, as compared with the Budget Estimate, was due to traffic having been diverted in consequence of breaches on the Great Indian Peninsula Railway and to the carriage of troops and baggage for the Chitral expedition and partly to improvement in traffic.

South Indian Railway.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	EARNINGS—			
439,9	Coaching	450,0	473,8	474,7
381,5	Goods	374,8	417,0	418,8
9,9	Miscellaneous and Suspense	15,2	9,2	10,0
831,3	TOTAL	840,0	900,0	903,5

Section H.—RAILWAYS—RECEIPTS—*continued.*

South Indian Railway—*continued.*

298. Compared with the actuals of the previous year there was an increase in the receipts of 72,2. The increase under *Coaching* traffic was due to the festivals at Srirangam and Chidambaram having been well attended and to the fact of festivals at Mailam, Tiruvallur and Pulni having occurred twice during the year. The increase in *Goods* traffic was due to terminal charges having been in operation throughout the year as against only three months during the preceding year. The increase over the Budget Estimate of 63,5 was due to the same causes that led to the increase over the actuals of the previous year.

Other State Railways—Imperial.

1894-95. Accounts.	1895-96. Budget.	Revised.	Accounts.
751,8	890,0	828,8*	867,3

299. Compared with the actuals of the previous year, there was an increase of 115,5, of which 47,5 was due to the opening of a portion of the Assam-Bengal Railway. There was an increase of 53,5 on the East Coast Railway due to the opening of the Berhampore-Khurda Road Section. On the Mysore Railway there was an increase of 14,3, due partly to the diversion of traffic from the Great Indian Peninsula Railway, and partly to the booking of race horses *viâ* Bangalore, and to improved receipts in jawar, grain, pulse and salt, and to the carriage of pipes from Bombay for the Hessargutta water-works at Bangalore. On the Guntakal-Mysore Frontier Railway there was an increase of 6,4 due to an improvement in through bookings from Bangalore and to large consignments of coal and rice and of unrefined sugar to Goribidnur for the factory worked by Messrs. Arbuthnot & Co. There was an increase of 9,4 on the Bengal Central Railway due to an increase in passenger and jute traffic. There were also increases of 8,5, 2,6, and 2,6 on the Mu Valley Railway, Warora Colliery, and Dhond and Manmad Railway respectively, whilst on the other hand there were decreases of 2,0, 2,6, 2,4, and 17,3 on the Bhopal and Wardha Coal Railways, Umaria Colliery, and Lucknow-Bareilly Railway respectively.

300. The actuals were less than the Budget Estimate by 22,7 There were increases aggregating 33,0, of which 1,1, 11,1, 1,7, 10,7, 7,6, and 8 occurred on the Warora Colliery, the Bengal Central, Guntakal-Mysore Frontier, Mysore, Assam-Bengal, and Dhond and Manmad Railways respectively, whilst the decreases amounted to 55,7, and occurred 7 on the Palanpore-Deesa, 3,3 on the Bhopal, 4,6 on the Wardha Coal, 5,4 on the Umaria Colliery, 14,2 on the Mu Valley, 3,6 on the Lucknow-Bareilly, and 23,9 on the East Coast Railways.

* Excluding the estimated Imperial share of net receipts of the Burma Railway amounting to 5,0.

STATE RAILWAYS—PROVINCIAL.

Burma Railway.

1894-95. Accounts.		1895-96. Budget.	Revised.	Accounts.
	EARNINGS—			
318,1	Coaching	635,0	665,0†	342,9
266,7	Goods			302,8
10,7	Miscellaneous and Suspense			9,6
595,5	TOTAL	635,0	665,0	655,3

† Including estimated Imperial share of net receipts, 5,0.

301. Compared with the actuals of the previous year there was an increase in earnings of 59,8 chiefly under *Coaching* and *Goods* traffic accounted for by better trade and development of traffic. The same causes led to the increase over the Budget.

Other Railways—Provincial.

(*Omitting Eastern Bengal Railway.*)

1894-95. Accounts.	1895-96. Budget.	Revised.	Accounts.
45,7	46,5	50,9	52,9

302. There was an increase of 7,2 compared with the actuals of the previous year, of which 3,0 occurred on the Hyderabad-Shadipalli Railway, and 3,5 on the Mayavaram-Mutupet Railway, due to steady development of traffic. There also was a small increase of 7 on the Jorhat Railway.

Section H.—RAILWAYS—RECEIPTS—*continued.*

XXVII.—Guaranteed Companies—Net Traffic Receipts.

Accounts, 1894-95.			Guaranteed Railway Companies.	Budget, 1895-96.			Revised, 1895-96.			Accounts, 1895-96.			Guaranteed interest, 1895-96.	Percentage of charges on receipts.
Gross Receipts.	Working Expenses.	Net.		Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.		
1,630,2	596,4	1,033,8	Bombay, Baroda and Central India	1,585,0	620,0	965,0	1,752,5	655,0	1,097,5	1,785,9	653,6	1,132,3	751,6	36·60
3,439,8	1,937,4	1,502,4	Great Indian Peninsula . .	3,900,0	1,900,0	2,000,0	3,400,0	1,800,0	1,600,0	3,351,4	1,795,8	1,555,6	2,116,8	53·58
1,054,1	540,0	514,1	Madras . .	1,075,0	545,0	530,0	1,115,0	542,5	572,5	1,117,8	530,5	587,3	938,3	47·46
6,124,1	3,073,8	3,050,3	Total .	6,560,0	3,065,0	3,495,0	6,267,5	2,997,5	3,270,0	6,255,1	2,979,0	3,275,2	3,806,7	47·64

Gross Receipts.

303. The increase of 131,0, as compared with the actuals of the previous year, was due principally to an improvement on the Bombay, Baroda and Central India Railway, owing to the development of traffic under both Passengers and Goods. The principal commodities in respect of which the goods traffic improved are cotton, grain and pulse, metals, provisions, timber and coal. On the Great Indian Peninsula Railway the earnings were better by 53.2, but this increase was more than counterbalanced by smaller receipts under suspense, and the year's transactions resulted in a decrease in gross receipts of 88,4. On the Madras Railway there was an improvement of 63,7, due principally to the enhancement of 3rd class passenger fares. The improvement would have been more, but for the serious breaches in September 1895 on the Great Indian Peninsula, Nizam's, and East Coast Railways, which led to the suspension of through booking over these lines for nearly two months.

304. The total gross receipts have fallen short of the Budget Estimate by 304,9, as under:—

Bombay, Baroda and Central India Railway	+200,9
Great Indian Peninsula Railway	—548,6
Madras Railway	+42,8

305. Of the increase on the Bombay, Baroda and Central India Railway, 47,2 occurred under Coaching traffic, 130 5 under Goods traffic, and 23,2 under Sundries, due to a greater improvement in earnings than was anticipated when the Budget Estimate was framed; the decrease on the Great Indian Peninsula Railway occurred chiefly under Goods traffic, and was due to the revival of traffic which was anticipated when the Budget was framed not having taken place. The increase on the Madras Railway was due to the improvement in earnings under both Coaching and Goods, owing to the favourable results obtained by the increase of the 3rd class passenger fare and to heavy traffic in food-grains, iron, salt, hides and skins, oils, and provisions, coal and timber.

Working Expenses.

306. The total working expenses were less than those of the previous year by 93,9, as under:—

Bombay, Baroda and Central India Railway	+57,2
Great Indian Peninsula Railway	—141,6
Madras Railway	—9,5

307. The increase on the Bombay, Baroda and Central India Railway was due chiefly to heavy outlay in the Locomotive and Traffic Departments, on account of increased consumption of coal and running stores, larger renewals and repairs of engines, and engagement of extra station staff to meet heavy traffic. The decrease on the Great Indian Peninsula Railway was due partly to reduced outlay on maintenance owing to smaller issues of permanent-way materials at lower rates, and to the suspension of outlay on platelayer's huts. Reduced outlay in the Carriage and Wagon and Traffic Departments also contributed to the decrease. The former was due to the curtailment of repairs to coaching and goods vehicles, to the lower price of new iron-work for renewal of covered goods wagons, to smaller issues

Section H.—RAILWAYS—RECEIPTS—*concluded.*

XXVII.—Guaranteed Companies—Net Traffic Receipts—*continued.*

of new materials, and to the use of second-hand materials; and the latter, to the reduction of station and train staff, and to the absence of staff on compulsory leave. The decrease on the Madras Railway was due chiefly to less repairs to vehicles than in 1894-95, and to a large reduction in loss by exchange due to the smaller issues of English stores for repairs.

308. The actual expenses were less than the provision made in the Budget Estimate by 85,1, as follows:—

Bombay, Baroda and Central India Railway	+33,6
Great Indian Peninsula Railway	—104,2
Madras Railway	—14,5

309. The increase on the Bombay, Baroda and Central India Railway was due to heavy expenditure in the Locomotive Department consequent on the increased train mileage. The reduction on the Great Indian Peninsula Railway was due to the large deficiency in the traffic as estimated for when the Budget was prepared. The decrease on the Madras Railway was due to smaller outlay in the Engineering and Carriage and Wagon Departments owing to a saving under all heads of maintenance of ways, works and stations, to the proportion chargeable to the Kolar Gold Fields Railway being more than anticipated, and to less repairs and renewals of vehicles having been undertaken than was provided for. This saving was absorbed to a certain extent by the expenses of the Locomotive Department being higher than the provision, owing to the increased outlay on fuel, maintenance, and renewal of engine and machinery and loss by exchange.

XXVIII.—Subsidised Companies (Repayment of Advances of interest).

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	INDIA—			
41,7	Mysore Railway	39,9	29,2	25,3

310. The credit under India represents the amount recoverable from the Mysore Durbar in settlement of the net charge for interest paid to the Southern Mahratta Railway Company in connection with the Mysore Railway. The receipts, working expenses, and interest charges of the Mysore Railway are recorded in the accounts under their respective railway heads, and the recovery of the net charge for interest (*i.e.*, interest on capital expended, *minus* net receipts) from the Mysore Durbar is credited under this head. The settlement with the Mysore Durbar is effected outside the Railway accounts. The details of the amounts recoverable are given below:—

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	INDIA—			
	MYSORE RAILWAY—			
87,9	Interest on Capital	88,0	84,2	84,5
9,0	*Less*—Charge for interest borne by Government for the unexpended balance of the Capital retained in its hands	8,1	8,0	7,9
78,9		79,9	76,2	76,6
37,2	Net receipts	40,0	47,0	51,3
41,7	Net charge for interest recoverable from the Mysore Durbar	39,9	29,2	25,3

Section H.—RAILWAYS—EXPENSES.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
23,592,6	EXPENDITURE . .	23,685,0	23,458,0	23,479,5

311. These figures comprise the expenditure under the following heads:—

	STATE RAILWAYS—			
8,791 0	Working Expenses .	8,697,0	9,033,7	9,040,8
5,299,0	Interest on debt .	5,464,7	5,387,8	5,391,0
3,119,3	Annuities . . .	3,127,5	2,991,3	3,001,1
401,0	Interest on Advances .	401,3	387,5	385,7
1,279,3	Interest on Capital Deposits	1,281,8	1,230,2	1,234,0
	GUARANTEED COMPANIES—			
632,2	Surplus Profits, etc. .	618,0	532,3	530,3
3,953,8	Interest . . .	3,964,6	3,794,6	3,806,7
	SUBSIDIZED COMPANIES—			
16,7	Land, etc. .	30,1	25,5	18,3
...	Advances of Interest .	...	...	...
100,3	MISCELLANEOUS RAILWAY EXPENDITURE .	100,0	75,1	71,6
23,592,6		23,685,0	23,458,0	23,479,5

312. The actuals were less than those of the previous year by 113,1 and than the Budget Estimate by 205,5. The charges on account of exchange were lower by 407,7 and 421,7, chiefly on account of a rise in the market rate.

313. The decrease under *State Railways*, compared with the actuals of the previous year, occurred chiefly in Annuities, Interest on Advances, and Interest on Capital Deposits, and was due to the rise in exchange. The increase in Working Expenses of State Railways was due to the larger traffic worked, and that in Interest on debt resulted from the progress of State Railway construction.

314. Under *Guaranteed Companies* there was a decrease of 101,9 in Surplus Profits, etc., due to a fall in traffic on the Great Indian Peninsula Railway. There was also a decrease in Interest of 147,1 due entirely to the more favourable rate of exchange.

315. The decrease compared with the Budget Estimate occurred chiefly in Annuities, Interest on Advances, and Interest on Capital Deposits, due to a rise in exchange, also in the Surplus Profits and Interest of Guaranteed Companies. The differences in Surplus Profits and Interest were due to the same causes which led to the decrease as compared with the actuals of the previous year.

38.—State Railways—Working Expenses.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
8,791,0	EXPENDITURE . .	8,697,0	9,033,7	9,040,8

316 The details of these amounts by individual railways are given on page 88. The explanation of the increases over the actuals of the previous year and over the figures of the Budget Estimate is given below:—

STATE RAILWAYS—IMPERIAL.

East Indian Railway

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	WORKING EXPENSES—			
462,2	Maintenance	438,0	442,1	461,9
416,8	Locomotive	411,1	503,4	513,8
144,1	Carriage and Wagon	133,5	147,3	148,5
297,3	Traffic	295,5	311,9	314,1
245,7	General, Miscellaneous and Suspense . . .	261,0	271,0	266,6
1,566,1	TOTAL WORKING EXPENSES .	1,540,0	1,675,7	1,704,9
192,8	Share of surplus profits paid to the Company, and contribution to Provident Fund	160,0	174,3	179,6
1,758,9	TOTAL .	1,700,0	1,850,0	1,884,5

Section H.—RAILWAYS—EXPENSES—*continued.*

East Indian Railway.

317. The increase under working expenses, as compared with the actuals of the previous year, was 138,8 due to the higher price of coal, to larger consumption of coal and stores owing to increased train-mileage and engine renewals, twenty-six engines having been renewed as compared with sixteen in the previous year, to payment of 15 per cent. of salary in lieu of Exchange Compensation Allowance to train and station staff which was not sanctioned in 1894-95, and to a special credit during the previous year of 43,2 on account of rebate from the Government Telegraph Department in terms of the Telegraph Committee's report. Against these increases there was a decrease under Electric Telegraph due to less expenditure consequent on the reductions sanctioned on the report of the Special Committee that investigated these charges; to decreased payments for hire of vehicles, and mileage and demurrage of Foreign stock. The decrease in the payments to the company on account of their share of surplus profits was due to the lower rate of exchange at which the fixed sterling charges for annuities and interest were converted. The increase over the Budget Estimate was due, in addition to the causes which led to the increase over the actuals of the previous year, to increased expenditure on improvement of fencing and strengthening bridges, to more vehicles having been re-built, and to heavy replacements of wheels for increasing the carrying capacity of stock. The increase under Company's share of surplus profits and contribution to Provident Fund was due to increased earnings.

Eastern Bengal Railway.

1894-95. Accounts.		Budget	1895-96. Revised.	Accounts.
	WORKING EXPENSES—			
125,6	Maintenance	132,5	123,9	121,7
126,4	Locomotive	126,6	131,8	131,2
55,5	Carriage and Wagon	56,5	58,0	54,9
126,8	Traffic	124,0	128,0	129,3
137,9	General, Miscellaneous and Suspense	130,4	125,8	123,9
572,2	TOTAL	570,0	567,5	561,0

318. The expenditure was less than that of the previous year by 11,2 and than the Budget Estimate by 9,0 owing to the transfer of the Goalundo-Narayanganj steamer service to the Indian General Steam Navigation Company, Limited.

Rajputana-Malwa Railway.

1894-95. Accounts.		Budget	1895-96. Revised.	Accounts.
	WORKING EXPENSES—			
158,4	Maintenance	170,0	170,0	178,3
431,6	Locomotive	408,7	430,0	421,9
98,9	Carriage and Wagon	105,1	103,0	104,8
158,5	Traffic	154,4	162,[illegible]	161,5
144,3	General, Miscellaneous and Suspense	141,8	137,8	148,5
991,7	TOTAL WORKING EXPENSES	980,0	1,003,5	1,015,0
167,8	Share of surplus profits paid to the Bombay, Baroda and Central India Railway Company, and contribution to Provident Fund	160,0	149,0	146,5
1,159,5	TOTAL	1,140,0	1,152,5	1,161,5

319. Compared with the actuals of the previous year the working expenses showed an increase of 23,3. There was a net increase of 19,9 under *Maintenance* due to larger outlay on relaying; to carriage of more rails and sleepers; to a credit during 1894-95 for arrear over-charges on stores, and to the entire length of the Godhra-Rutlam Railway having been worked throughout the year; against these increases, however, there were small decreases under general superintendence and repairs of stations and buildings. There was a decrease of 9,7 under *Locomotive* expenses due chiefly to less train mileage run. There was an increase of 5,9 under *Carriage and Wagon* expenses due to heavier rebuilding operations in connection with repairs and renewals of vehicles; to a special credit in 1894-95 for over charges on stores; to more new minor works having been carried out, and to the entire length of the Godhra-Rutlam Railway being open throughout the year. The decrease in *Surplus profits, etc.*, was due to the large falling off in traffic. Compared with the Budget Estimate there was an increase of 35,0. There was an increase under *Maintenance* of 8,3 due to heavier renewals of permanent-way and repairs of bridges. The increase of 13,2 under *Locomotive* expenses was due to insufficient provision having been made for fuel and maintenance and renewals of Locomotive engines and machinery. There was an increase of 7,1 under *Traffic*

Section H.—RAILWAYS—EXPENSES—*continued.*

Rajputana-Malwa Railway—*continued.*

expenses due chiefly to insufficient provision for general superintendence, station staff, fuel, lighting, water, general stores, printing and stationery. The decrease in the *Share of surplus profits, etc.*, was due to the net result of the year's working not having proved as satisfactory as was anticipated at the time the Budget Estimate was framed.

North-Western Railway.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	WORKING EXPENSES—			
630,5	Maintenance	590,5	580,0	558,9
670,6	Locomotive	647,0	720,0	698,8
199,5	Carriage and Wagon	184,3	185,0	173,1
251,7	Traffic	259,8	260,0	264,6
151,1	General, Miscellaneous and Suspense	168,4	170,0	181,5
1,903,4	TOTAL	1,850,0	1,915,0	1,876,9

320. The working expenses proper were less than the charges for the previous year by 55,1, but owing to fluctuations in outstanding charges and suspense items, the net saving was 26,5. There was a decrease in *Maintenance*, charges for renewals, flood damages and strengthening bridges were not as heavy as in the preceding year; there was an increase in *Locomotive* expenses, and in *Traffic* expenses due to heavier traffic; there was a decrease in *Carriage and Wagon* expenses mainly in repairs and renewals of stock. Compared with the Budget Estimate there was an increase due chiefly to fluctuations in suspense balances.

Oudh and Rohilkhand Railway.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	WORKING EXPENSES—			
146,8	Maintenance	117,5	166,0	166,3
141,7	Locomotive	136,0	126,0	123,2
54,0	Carriage and Wagon	56,0	68,5	67,8
78,2	Traffic	75,7	80,0	79,6
61,5	General, Miscellaneous and Suspense	4 ,8	59,5	63,9
482,2	TOTAL	435,0	500,0	500,8

321. Contrasted with the actuals of the previous year, the expenditure showed an increase of 18,6, due chiefly to more extensive renewals of rails, special renewals of weak girders, and to renewals of goods vehicles. There were decreases under *Locomotive* and *General*, and *Miscellaneous* due to the smaller traffic worked, and to reduced payments on account of mileage of foreign stock, the result of reduced import traffic during the year, whilst there was an increase under *Suspense*.

322. The increase over the Budget Estimate was due to special renewals of rails, weak girders and goods vehicles.

Bengal-Nagpur Railway.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	WORKING EXPENSES—			
99,9	Maintenance	95,0	83,5	83,4
86,1	Locomotive	91,0	88,0	88,6
18,6	Carriage and Wagon	22,7	26,0	25,4
51,4	Traffic	52,5	53,0	54 0
78,9	General, Miscellaneous and Suspense	73,8	79,5	78,1
334,9	TOTAL	335,0	330,0	329,5

323. Compared with the actuals of the previous year there was a decrease under *Maintenance* due to heavy payments during 1894-95 on account of arrears of Exchange Compensation claims, repairs of stations and buildings, staff quarters, and ballast train charges. The increase under *Locomotive* expenses was due to a rise in the price of coal and to carriage of more coal to keep up the stock which had run low. The increase under *Carriage and Wagon* was due to replacements of bearing springs and broken axles and special repairs to goods vehicles. The increase under *Traffic* was due to annual increments to staff and payments of arrear printing and stationery charges appertaining to the previous year which were under dispute. Compared with the Budget Estimate there was a decrease under *Maintenance* due chiefly to opening of 5 miles more of the Kutni-Umaria section not having been taken up. The decrease under *Locomotive* was due to less expenditure having been incurred on running expenses, fuel, oil, tallow, etc., consequent on reduced train mileage. The differences under the other heads between the Budget and actuals were due to the same causes that produced the differences between the actuals of the two years.

Section H.—RAILWAYS—EXPENSES—*continued.*

Bengal and North-Western and Tirhoot Railways.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	WORKING EXPENSES—			
58,7	Maintenance	55,0	60,5	61,7
47,4	Locomotive	47,2	49,0	50,8
13,4	Carriage and Wagon	12,7	1[illegible],7	15,4
45,5	Traffic	43,1	42,5	42,3
69,0	General, Miscellaneous and Suspense	67,0	72,3	79,0
177,4	Share of net earnings paid to the Company, and contribution to Provident Fund	177,5	202,0	188,7
411,4	TOTAL	402,5	445,0	437,9

324. The increase, as compared with the actuals of the previous year was 26,5, due partly to relaying work and the renewal of goods wagons having been carried out during 1895-96 and to a rise in the price of coal. There was also an increase of 11,3 under *Company's share of net earnings* due to 25 per cent. of the gross earnings of the combined system for January 1896 having been paid to the Company in 1895-96 in terms of the new arrangement come to by the Government of India. Compared with the Budget Estimate there was an increase of 6,7 under *Maintenance*, due chiefly to the expenditure on relaying 110 miles with 50 lbs. rails, and to the erection of the Gogra temporary Pile Bridge not having been anticipated. Under *Locomotive* expenses the increase of 3,6 was due to a rise in the price of coal. There was an increase of 2,7 under *Carriage and Wagon* expenses due to the erection of sixty iron-covered goods wagons in replacement of old wooden ones which was not estimated for. Under *General, Miscellaneous* and *Suspense* there was an increase of 12,0 due to under-estimates of the Home and Engineering charges and of working vessels and fuel, to law expenses incurred in connection with the Bunar Chák Embankment case, and to the write off of amount recoverable from Messrs. Smith Rodwell & Co.

Indian Midland Railway.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	WORKING EXPENSES—			
80,1	Maintenance	86,2	67,0	66,0
97,8	Locomotive	104,0	102,3	100,5
25,3	Carriage and Wagon	26,0	25,7	25,2
50,2	Traffic	51,5	46,4	47,0
47,0	General, Miscellaneous and Suspense	45,8	46,4	46,2
300,4	TOTAL	313,5	287,8	284,9

325. The actuals were less by 15,5 than those of the previous year. Under *Maintenance* there was a saving of 14,1 due to decreased expenditure on extraordinary renewals, permanent way, and painting and re-timbering bridges. Under *Locomotive* expenses there was an increase of 2,7 due to heavier repairs of old stock and to the cost of thoroughly repairing six engines sold to the East Coast Railway. Under *Traffic* expenses there was a decrease of 3,2 due to the lighter traffic dealt with. As compared with the Budget Estimate there was a lapse of 28,6 due to excess provision having been made under *Maintenance* for expenditure on extraordinary renewals, under *Locomotive* expenses for fuel, and under *Traffic* expenses for station and train staff.

Southern Mahratta Railway.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	WORKING EXPENSES—			
106,4	Maintenance	101,3	92,3	90,4
124,6	Locomotive	134,2	139,0	131,3
28,5	Carriage and Wagon	27,8	33,0	31,7
62,4	Traffic	58,6	62,5	64,1
58,0	General, Miscellaneous and Suspense	63,1	67,2	61,1
379,9	TOTAL WORKING EXPENSES	385,0	385,0	378,6
53,1	Share of net earnings paid to the Company, and contribution to Provident Fund	50,0	65,0	65,5
433,0	TOTAL	435,0	450,0	444,1

Section H.—RAILWAYS—EXPENSES—*continued.*

Southern Mahratta Railway—*continued.*

326. The increase in the actuals, as compared with those of the previous year, occurred chiefly in the *share of net earnings paid to the Company* due to improvement in earnings. The decrease under *Maintenance* was due to special renewal of sleepers having been less extensive than in the previous year. The increases under *Locomotive* and *Carriage and Wagon* expenses were due to increased train mileage run and heavier repairs to engines and wagons. The increase under *Traffic* expenses was due to the entertainment of additional staff, to the grant of mileage allowances to guards instead of *batta*, and to additional outlay on oil and miscellaneous stores for the running of night trains. The increase under *General, Miscellaneous* and *Suspense* was due to the provisional adjustment of pontage charges for the Kistna bridge traffic for the four half years ending December 1895. The increase over the Budget Estimate was due to a larger *share of net earnings paid to the Company.*

South Indian Railway.

1894-95. Accounts.		1895-96. Budget.	Revised.	Accounts.
	WORKING EXPENSES—			
99,9	Maintenance	125,4	112,3	114,6
174,1	Locomotive	180,0	191,0	193,1
60,5	Carriage and Wagon	55,6	62,4	63,8
70,7	Traffic	77,6	73,3	72,9
66,1	General, Miscellaneous and Suspense	69,2	71,0	70,4
471,3	TOTAL WORKING EXPENSES	507,8	510,0	514,8
22,2	Share of net receipts paid to the Company, and contribution to Provident Fund	17,2	28,0	27,5
493,5	TOTAL	525,0	538,0	542,3

327. The working expenses, compared with the actuals of the previous year, showed an increase of 43,5. The increase under *Maintenance* was due to a larger number of miles having been renewed with 50 lbs. rails. The increase under *Locomotive* expenses was due to increased train mileage, and to increase in carriage of revenue stores. The increase under *Carriage and Wagon* expenses was due to reconstruction of 65 third class carriages; on the other hand there was a saving on repairs and renewals of goods vehicles. The increase under *Traffic* expenses was due to extra lights provided at stations, to opening of a new trial station at Serndanur, to increased supplies of forms and tickets and to the entertainment of extra clerical staff for the Traffic Manager's and Assistant Traffic Manager's offices. The increase under *General, Miscellaneous* and *Suspense* was chiefly due to the payment to the late Agent, of gratuity and furlough allowances. The increase in *share of net receipts paid to the Company and contribution to Provident Fund* was due to increased net earnings. Compared with the Budget Estimate there was a net increase of 7,0 in working expenses. The decrease under *Maintenance* was due to changes in establishment, to the full number of subordinates not having been employed, and to the postponement of the work of cross sleepering the 30', 50' and 70' feet bridges. The increases under *Locomotive* and *Carriage and Wagon* expenses were chiefly due to increased train mileage.

Other State Railways—Imperial.

1894-95. Accounts.	Budget.	1895-96. Revised.	Accounts.
559,5	634,8	621,2	632,3

328. The actuals exceeded those of the previous year by 72,8. The increased mileage worked, due to the opening of sections of the Assam-Bengal and East Coast Railways, accounted for 32,7 and 41,2 respectively. On the Mu Valley Railway there was an increase of 12,1 and on the Bengal Central Railway of 6,1 due to increased expenditure consequent on increased earnings, whilst there was an increase of 3,7 in the amount paid on account of surplus profits and share of net earnings on the Mysore State Railway. On the other hand the chief decreases were 7,9 on the Warora Colliery due to reduction in establishment, to decrease in working expenses owing to increase in the coal brought out of the broken workings and to decrease in coal consumption; to decrease in repairs and renewals of all machinery, chiefly pit tubs, and to a credit in the previous year on account of value of three Warren girders transferred to the Assam-Bengal Railway. On the Lucknow-Bareilly Railway there was a decrease of 5,6 due to general dullness of traffic, and to loss of the special diverted traffic carried in the previous year. The actuals fell short of the Budget Estimate by only 2,5.

Section H.—RAILWAYS—EXPENSES—*continued.*

State Railways—Provincial.

Burma Railway.

1894-95. Accounts.		1895-96. Budget.	Revised.	Accounts.
	WORKING EXPENSES—			
109,6	Maintenance	322,5	340,0	86,3
105,5	Locomotive			119,7
34,4	Carriage and Wagon			33,5
63,5	Traffic			63,0
37,3	General, Miscellaneous and Suspense			44,9
350,3	TOTAL	322,5	340,0	347,4

329. The working expenses of the year were less than the actuals of the previous year, by only 2,9. Compared with the Budget Estimate there was an increase of 24,9 due to increased traffic. There was a decrease under *Maintenance* due to reduction in subordinate staff and to less work being done in conservancy of rivers and repairs to stations and buildings than was budgetted for. There were increases under *Locomotive, Carriage and Wagon* and *Traffic* and *Miscellaneous Expenses.*

Other Railways—Provincial.

1894-95. Accounts.	Budget.	1895-96. Revised.	Accounts.
31,8	33,7	36,7	37,7

330. The actuals were 5,9 in excess of those of the previous year; of this excess 1,5, 2,0 and 2,2 occurred on the Jorhat, Hyderabad-Shadipalli and Mayavaram-Mutupet Railways, respectively, due to increased expenses consequent on increased earnings. Compared with the Budget and Revised Estimates the variations were small.

38.—State Railways.

Interest on Debt.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
3,497,5	INTEREST ON CAPITAL FOUND BY GOVERNMENT	3,667,8	3,668,7	3,666,4
	INTEREST ON OTHER CAPITAL—			
	East Indian Railway—			
64,6	Debenture Stock	64,6	64,6	64,6
	Stock issued in Redemption of annuity and Debenture Stock—			
3	Rupee debt—4 per cent.	2	2	...
237,6	Sterling Stock—3½ per cent.	235,6	235,6	235,6
7,4	Do. 3 per cent.	7,5	7,5	7,5
	Eastern Bengal Railway—			
13,9	Debenture Stock	14,0	14,0	14,0
20,2	Stock issued in Redemption of annuity and Debenture Stock	20,0	20,0	20,0
	Sind, Punjab and Delhi Railway—			
163,2	Stock issued in Redemption of annuity	162,0	162,0	162,0
	Oudh and Rohilkhand Railway—			
15,0	Debentures and Debenture Stock	15 0	15,0	15,0
312,1	Stock issued for purchase of Railway and in Redemption of Debentures and Debenture Stock	312,1	312,1	312,1
	South Indian Railway—			
29,3	Debentures and Debenture Stock	29,3	29,3	29,3
119,9	Stock issued for purchase of Railway and in Redemption of Debentures	119,9	119,9	119,9
4,481,0	TOTAL INTEREST ON CAPITAL	4,648,0	4,648,9	4,646,4
818,0	EXCHANGE	816,7	738,9	744,6
5,299,0	TOTAL INTEREST ON DEBT	5,464,7	5,387,8	5,391,0

331. There was a decrease in the actuals as compared with those of the previous year, and with the Budget Estimate in charges for exchange owing to the rise in the rate of exchange. Omitting exchange the charges approximate closely to the Budget and Revised Estimates, but exceed those of the previous year by 165,4, as the charges for interest on capital found by Government are increasing year by year with the progress of construction.

Section H.—RAILWAYS—EXPENSES—*continued.*

Interest on Capital found by Government.

332. The following statement shows how the interest charged in the accounts of 1895-96 has been computed :—

CAPITAL EXPENDITURE ON WHICH INTEREST IS CHARGEABLE.

	E. I. Ry. 3½ per cent.		E. B Ry.	Other State Railways.	TOTAL.
Capital Expenditure at end of 1894-95	...	3,968.0	7,128,1	74.127,5	85,223,6
Capital Expenditure during 1895-96	223,1	26,3	142,5	3,532,9	3,924,8
Capital Expenditure at end of 1895-96	223,1	3,994,3	7,270.6	77,660,4	89,148,4
Debentures discharged	..	3,546,7	815,6	...	4,362,3
INTEREST.					
Interest on Capital Account at beginning of the year	...	158,7	285,1	2,965,1	3,408,9
Interest on Debentures, etc., discharged	...	141,9	32,6	...	174,5
Half a year's interest on Capital spent during the year	3,9	5	2,9	70,7	78,0
TOTAL	3,9	301,1	320,6	3,035,8	3,661,4
Add—¼ per cent. on the Holkar Loan of a crore, which bears 4¾ per cent. interest	...	...	...	5,0	5,0
TOTAL INTEREST CHARGED, 1895-96	3,9	301,1	320,6	3,040,8	3,666,4
" " " 1894-95	...	292,9	310,5	2,888,1	3,497,5

Annuities in Purchase of Guaranteed Railways (including Sinking Funds).

1894-95. Accounts.		Budget.	1895-96. Revised	Accounts.
	ENGLAND—			
1,172,6	East Indian Railway	1,174,5	1,174,3	1,174,3
121,5	Eastern Bengal Railway	121,6	121,3	121,3
408,6	Sind, Punjab and Delhi Railway	409,8	409,8	409,8
1,702,7	TOTAL ENGLAND	1,705,9	1,705,4	1 705,4
1,416,6	EXCHANGE	1,421,6	1,285,9	1 295,7
3,119,3	GRAND TOTAL	3,127,5	2,991,3	3,001,1

333. The sterling payments agreed closely with the actuals of the previous year and the Budget Estimate, and absolutely with the Revised Estimate, but the charge for exchange was lower than the actuals of the previous year, and than the Budget Estimate owing to a rise in the rate of exchange.

Interest chargeable against Companies on advances.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	India—			
...	Bengal-Nagpur Railway	...	3,5	3
...	Indian-Midland Railway	...	...	2
...		...	3,5	5
	ENGLAND—			
16,3	Bengal Central Railway	16,3	16,3	16,3
89,7	Bengal-Nagpur Railway	89,7	89,7	89,7
43,7	Indian-Midland Railway	43,7	43,7	43,7
69,2	Southern Mahratta Railway	69,2	69,2	69,2
218,9		218,9	218,9	218,9
182,1	EXCHANGE	182,4	165,1	166 3
401,0	TOTAL	401,3	387,5	385,7

Interest.

334. As explained in previous reports, the capital required by the above Companies has from 1889-90 been advanced by the Secretary of State from funds raised under the provisions of the Oudh and Rohilkhand Railway Purchase Act, and the interest chargeable against the Companies on the advances is shown under this head. The actual amounts in sterling agreed absolutely with those of the previous year, the Budget and Revised Estimates. The figures under "India" represent interest on the expenditure incurred in India on the extensions of the Bengal-Nagpur and Indian Midland Railways which was met from rupee advances.

Exchange.

335. The decrease in exchange was due to the more favourable rate of exchange which obtained.

Section H.—RAILWAYS—EXPENSES—*continued.*

Interest on Capital Deposited by Companies.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts
	INTEREST ON OVERDRAWN CAPITAL—			
	INDIA—			
6,3	Lucknow-Bareilly Railway	6,4	6,1	6,0
	INTEREST ON SUBSCRIBED CAPITAL—			
	INDIA—			
10,4	Bengal Nagpur Railway	19,4	19,4	19,4
8,8	Lucknow-Bareilly Railway	8,8	8,5	8,6
	ENGLAND—			
49,5	Assam-Bengal Railway	59,0	58,8	58,8
17,[illegible]	Bengal Central Railway	17,5	17,5	17,5
171,2	Bengal-Nagpur Railway	165,0	165,0	165,0
209,5	Indian-Midland Railway	208,3	208,3	208,2
201,8	Southern Mahratta Railway	200,5	200,5	200,5
30,0	South Indian Railway	30,0	30,0	30,0
...	East Indian	...	1,9	1,9
714,0		711,9	716,0	715,9
565,3	EXCHANGE	566,9	514,2	518,1
1,279,3	TOTAL	1,281,8	1,230,2	1,234,0

Interest.

336. The increase in the sterling payments over the actuals of the previous year occurred under the Assam-Bengal Railway, consequent on the additional capital paid up by the Company; and under the East Indian Railway on account of capital raised by the issue of debentures, authority for which was granted by a recent Act of Parliament.

Exchange.

337. The decrease in the actuals compared with those of the previous year and with the Budget Estimate was due to a rise in the rate of exchange.

39.—Guaranteed Companies—Surplus Profits, Land and Supervision.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts
	MOIETY OF SURPLUS PROFITS—			
283,4	Bombay, Baroda and Central India Railway	255,0	323,1	323,7
317,3	Great Indian Peninsula Railway	330,0	171,8	171,7
...	Madras Railway	...	6,3	6,1
600,7	TOTAL SURPLUS PROFITS	585,0	501,2	501,5
	LAND AND SUPERVISION—			
15,8	India—Share of Office of Director General of Railways	16,1	16,5	16,6
1	Central Provinces	1	1	1
7,2	Assam	7,0	7,0	6,9
16,6	Bengal	13,5	17,3	17,0
15,6	North-Western Provinces and Oudh	16,5	17,0	17,2
15,5	Madras	16,4	15,7	14,7
25,4	Bombay	29,4	24,2	23,0
96,2		99,0	97,8	95,5
64,7	*Deduct*—Amount recoverable from Companies on account of Government supervision	*66,0*	*66,7*	*66,7*
31,5	TOTAL LAND AND SUPERVISION	33,0	31,1	28,8
632,2	GRAND TOTAL	618,0	532,3	530,3

Section H—RAILWAYS—EXPENSES—*continued.*

39.—Guaranteed Companies—Surplus Profits, Land and Supervision—*continued.*

SURPLUS PROFITS.

338. The decrease, as compared with the actuals of the previous year and the Budget Estimate, was due to a fall in traffic on the Great Indian Peninsula Railway. The difference would have been more, but for the increase in the share of surplus profits paid to the Bombay, Baroda and Central India Railway Company consequent on the increased traffic and for the fact of the Madras Railway Company having earned surplus profits for the first time.

Land and Supervision.

339. The decrease, as compared with the actuals of the previous year, was due chiefly to smaller payments for land acquired in connection with railways in Bombay. Smaller payments for land and smaller credits realised from the sale-proceeds thereof in Madras have to a certain extent contributed to the decrease. The lapse on the Budget and Revised Estimates was due to the causes stated above, and to no payments having been made against the specific provision for land required at the stations of Kurla, Mumbra, and Godhra, and for doubling the line between Virar and Dáhánu.

39.—Guaranteed Companies—Interest.

1894-95. Account.		Budget.	1895-96. Revised.	Accounts.
	INTEREST—			
6,4	India	2,2	3,2	2,8
2,154,7	England	2,161,3	2,161,6	2,161,6
2,161,1		2,163,5	2,164,8	2,164,4
1,792,7	EXCHANGE	1,801,1	1,629,8	1,642,3
3,953,8	TOTAL	3,964,6	3,794,6	3,806,7

340. The decrease in the charges in India, compared with those of the previous year, was due to the Bombay, Baroda and Central India Railway not having overdrawn its capital to the extent it did in 1894-95. The decrease under exchange, compared with the actuals of 1894-95 and the Budget Estimate, was due to the more favourable rate of exchange.

40.—Subsidised Companies—Land Subsidy and Interest.

1894-95. Accounts.		Budget	1895-96. Revised.	Accounts.
	IMPERIAL—			
7	Bengal and North-Western Railway—(*Land*)	17,7	12,5	6,6
7	Delhi-Umbaila-Kalka Railway—(*Land*)	3	7	6
12	Nilgiri Railway—(*Land*)	2,0	1,0	9
...	South Behar Railway—(*Land*)	...	1	1
...	Ahmedabad-Parantij Railway (*Land*)	...	1,0	...
2,6	TOTAL IMPERIAL	20,0	15,3	8,2
	PROVINCIAL—			
4,0	Rohilkhand Kumaon Railway—(*Subsidy*)	...	...	...
10,1	Dibru Sadiya Railway—(*Subsidy and Audit*)	10,1	10,1	10,0
...	Dooars Railway—(*Land*)	...	1	1
14,1	TOTAL PROVINCIAL	10,1	10,2	10,1
16,7	GRAND TOTAL	30,1	25,5	18,3

341. Compared with the actuals of the previous year there was a net increase of 1,6. There was more land acquired for the Bengal and North-Western Railway and larger payments were made for compensation. The decrease of 4,0 on account of subsidy to the Rohilkhand and Kumaon Railway was due to the fact that the annual payment ceased on the 31st December 1894 in terms of the contract with the Company. The small outlay, as compared with the Budget, was due chiefly to short payments of compensation in the districts of Gonda, Baraich, and Barabanki for land acquired for the Gogra bridge and approaches and the Gonda-Balrampur and Tulsipur Branch.

Section H.—RAILWAYS—EXPENSES—*continued.*

41.—Miscellaneous Railway Expenditure.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	IMPERIAL.			
	(India General and Political)—			
2,0	Surplus Establishment and Miscellaneous Charges	5,0	2,5	2,1
15,8	Director-General's Establishment, share of—	16,1	16,5	16,6
2,0	Port Store-keeper's Establishment	1,4	2,4	2,4
3,0	Rutlam-Bara Survey	...	—1,1	—1,1
2,1	Pachpadra-Umarkot Survey	...	...	..
3,2	Chambal-Muttra Survey	2,2	1,7	1,7
4,5	Shadipalli-Balotra Survey	1,4	1,0	1,0
...	Reserve	30,1	2,0	...
32,6	Total	56,2	25,0	22,7
	Central Provinces—			
4	Bina-Guna Railway—(*Land*)	3	1	1
...	Sambulpore-Khurda Survey	...	1	1
3,2	Saugor-Katni Survey	2,5	—5,7	—5,7
4	Raipur-Sonpur Survey	...	...	.
4,0	Total	2,8	—5,5	—5,5
	Burma—			
9	Mogaung-Irrawaddy Survey	2,0	...	...
1,6	Mogaung-Myitkyina Survey			
7,6	Mandalay-Kunlon Survey	...	...	...
10,7	Chittagong-Akyab-Minhla Survey	2,3	2,0	1,9
5,4	Assam-Burma Connection Survey	14,8	18,0	17,9
26,2	Total	19,1	20,0	19,8
	Assam—			
...	Assam-Bengal-Lakhimpur Survey	...	5	4
	Bengal—			
...	Eastern Bengal State Railway Extensions and branches	...	1,8	1,8
1,4	Cuttack-Midnapur-Calcutta Survey	...	...	
..	Mahanadi Bridge Survey	...	2,9	2,9
...	Sone Bridge Survey	...	1,4	...
3	Singhia-Madaripore-Chandpore Survey	...	...	...
3	Khagaria-Katihar Survey	1,0	1,5	1,5
3,3	Northern Bengal-Assam Connection Survey	1,6	1,6	1,9
7	Mymensing-Serajgunj Survey	...	—2	—2
...	Bogra Kaliganj Survey	...	1,0	7
...	Cooch Behar-Santrabari Survey	...	2	2
6,0	Total	2,6	10,2	8,8
	North-Western Provinces and Oudh—			
3,2	Ghaziabad-Moradabad Survey	...	1,8	1,9
1,4	Bareilly-Soror Survey	...	...	...
1	Najibabad Kotdwara Survey	...	...	...
...	Rampur-Ramnagar Survey	...	...	—1
4,7	Total	...	1,8	1,8

Section H—RAILWAYS—EXPENSES—*concluded.*

41.—Miscellaneous Railway Expenditure—*concluded.*

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	PUNJAB—			
3	Tochi Pass Reconnaissance	3	3	3
5,9	Kalka-Simla Survey	2,0	1,7	2,0
—6	Delhi-Minchinabad Survey	...	...	...
1,5	Bhatinda-Samasata Survey	2,9	2,7	3,7
7	Frontier Railway Reserve Material	1,8	1,5	·7
3	Abt Material and Engine Suspense Account	...	2	1
1,9	Ludhiana-Ferozepore Survey	...	...	...
...	Hoshiarpur-Jullunder-Kapurthala Survey	...	5	5
10,0	TOTAL	7,0	6,9	7,3
	MADRAS—			
7	Puri Branch (East Coast Railway)	...	...	...
2,2	Madura-Pamban Survey	1,3	2,2	2,2
6,9	Madras-Bezwada Survey	...	...	...
3,0	Arsikere-Mangalore Survey	5,5	10,0	10,0
1,1	Shorana-Cochin Survey	2,9	1,5	1,5
2,2	Cannanore-Calicut Survey	1,3	9	9
1,4	Vizianagram-Parvatipur Survey	1,3	1,5	1,5
17,5	TOTAL	12,3	16,1	16,1
	BOMBAY—			
...	Rajpipla Railway (Land)	...	...	2
101,0	TOTAL IMPERIAL	100,0	75,0	71,6
	PROVINCIAL.			
	BURMA—			
...	Henzada-Bassein Railway Survey	...	1	...
	MADRAS—			
—4	West-Coast Survey	...	...	...
—3	Nanjangod-Gudalur Survey	...	...	...
—7	TOTAL	...	...	...
—7	TOTAL PROVINCIAL	...	1	...
100,3	TOTAL IMPERIAL AND PROVINCIAL	100,0	75,1	71,6

342. The total outlay under *Imperial* was less than that of the previous year by 29,4. No useful mparison can be made between the outlay of the two years by individual projects, as surveys are being mpleted and new surveys are being started every year. During the year new surveys were taken in nd, and others for which provision was made in the Budget Estimate were not commenced, the result ing that the expenditure was less by 28,4 than the Estimate.

Section J.—IRRIGATION.

343. The following is a general summary of the results under the head Irrigation :—

1894-95 Accounts.		Budget.	1895-96. Revised	Accounts.
	Major Works—			
1,370,6	Direct Receipts	1,350,3	1,265,2	1,279,4
776,1	Land Revenue due to Irrigation .	929,7	856,1	821,7
2,146,7	TOTAL RECEIPTS .	2,280,0	2,121,3	2,101,1
799,8	Working Expenses . .	813,2	791,4	787,3
1,194,1	Interest	1,222,4	1,222,6	1,222,4
1,993,9	TOTAL EXPENDITURE .	2,035,6	2,014,0	2,009,7
152,8	Net Receipts (Major Works) .	244,4	107,3	91,4
	Minor Works and Navigation—			
192,1	Receipts (excluding Land Revenue)	204,3	203,8	198,9
958,9	Expenditure	1,014,9	1,000,3	966,6
766,8	Net Expenditure (Minor Works)	810,6	796,5	767,7
614,0	Net Expenditure (Irrigation) .	566,2	689,2	676,3

344. The final net result was worse than the actuals of the previous year by 62,3 and than the Budget Estimate by 110,1. The increase of net expenditure as compared with 1894-95 was due partly to a falling-off of the revenue in the North-Western Provinces and Oudh owing to heavy winter rains of 1894-95, and partly to increased interest charges owing to additional capital outlay. The net result would have been still more unfavourable but for an increase of revenue owing to the extension of irrigation from the canals in the Punjab and Madras. The worse result, as compared with the Budget Estimate, was due partly to the decrease of Revenue in the North-Western Provinces being more than was anticipated, and partly to large remissions of water-rates in the Godavari and Kistna deltas owing to damages to crops by floods.

Section J.—IRRIGATION—RECEIPTS.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
2,338,8	REVENUE . . .	2,484,3	2,325,1	2,300,0

345. The falling off of 38,8 in the revenue realized during 1895-96, as compared with that of the previous year, was due to the heavy winter-rains of 1894-95 having reduced the demand for canal water in the North-Western Provinces for the *rabi* irrigation of that year, the collections on account of which were made in 1895-96. The decrease would have been considerably larger had it not been for an increase of revenue in the Punjab and Madras owing to the development of irrigation in the former Province and to the enhancement of water-rates in the latter. The fall, as compared with the Budget Estimate, was due partly to a larger decrease of revenue in the North-Western Provinces and Oudh than was anticipated, and partly to large remissions of water-rates in Madras owing to damages to crops by heavy floods in the latter part of 1895.

XXIX and 42.—Major Works.

Direct Receipts and Working Expenses.

Accounts, 1894-95.			Irrigation Works and Canals	Budget, 1895-96.			Revised, 1895-96.			Accounts, 1895-96.		
Gross Revenue.	Working Expenses.	Net Revenue.		Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.
			IMPERIAL									
5,0	9,0	—3,1	N.-W. Provinces and Oudh .	5,0	9,1	—4,6	3,0	9,6	—6,6	2,0	8,8	—6,2
			Punjab—									
149,3	66,6	82,7	Western Jumna Canal (including Sirhind Branch)	150,0	72,0	78,0	131,8	72,4	59,4	131,4	77,0	54,8
211,4	62,[illegible]	148,0	Bari Doab Canal . . .	214,6	58,[illegible]	156,0	235,0	62,[illegible]	172,7	232,[illegible]	64,7	168,2
96,1	55,[illegible]	40,9	Sirhind Canal .	120,0	61,0	59,0	134,6	66,7	73,9	134,[illegible]	61,0	73,8
111,6	66,9	44,7	Other Projects . . .	135,5	69,3	66,5	169,3	67,[illegible]	102,3	172,1	69,4	102,7
568,4	251,[illegible]	317,2	TOTAL	640,4	257,0	383,4	671,3	263,0	408,3	660,8	270,[illegible]	390,5
			Madras—									
12,5	48,8	—36,3	Godavari Delta . . .	12,0	50,0	—38,6	12,0	48,4	—36,4	11,0	47,6	—38,6
5,4	41,6	—36,2	Kistna Delta . .	5,0	46,0	—41,0	5,0	57,0	—52,9	5,4	58,0	—52,6
11,1	20,8	—9,7	Other Projects . . .	11,0	22,6	—11,6	11,0	22,2	—11,2	13,4	24,0	—10,6
29,0	111,2	—82,2	TOTAL .	28,0	118,2	—90,2	28,0	128,5	—100,5	[illegible]	131,0	—101,8
51,5	53,1	—1,6	Bombay	62,4	44,2	18,2	55,0	46,4	8,6	57,7	45,2	12,5
654,8	424,5	230,3	TOTAL IMPERIAL .	738,8	430,0	305,8	757,3	447,5	[illegible]	[illegible]	445,0	[illegible]
			PROVINCIAL									
			Bengal—									
83,8	65,5	18,3	Sone Canals . . .	83,5	68,8	14,7	78,8	56,8	21,7	77,2	53,2	24,0
68,6	71,8	—3,2	Other Canals . . .	66,5	80,2	—13,7	66,5	78,2	—11,7	74,1	76,7	—2,4
152,4	137,3	15,1	TOTAL	150,0	149,0	1,0	145,0	135,0	10,0	151,3	[illegible]	[illegible]
			N.-W. Provinces and Oudh—									
255,0	103,1	151,9	Ganges Canal . . .	210,0	99,6	110,4	150,8	87,1	63,7	156,7	8[illegible]	72,[illegible]
154,9	78,5	76,4	Lower Ganges Canal . .	154,5	81,8	52,7	88,6	73,8	15,1	91,8	71,3	2[illegible],5
63,9	25,1	38,8	Agra Canal	50,0	23,1	26,9	47,4	20,9	26,5	46,1	18,7	27,9
89,6	31,3	58,3	Eastern Jumna Canal .	70,0	20,7	49,3	70,1	27,4	42,7	67,0	6,1	45,5
563,4	238,0	325,4	TOTAL	464,5	234,2	230,3	362,0	208,0	154,0	363,0	201,5	160,5
715,8	375,3	340,5	TOTAL PROVINCIAL .	614,5	383,2	231,3	507,9	343,0	164,0	519,5	331,1	188,1
1,370,6	799,8	570,8	GRAND TOTAL .	1,350,3	813,2	537,1	1,265,2	791,4	473,8	1,279,4	787,5	492,1

Section J.—IRRIGATION—RECEIPTS—*continued.*

Direct Receipts—Imperial Works.

346. The *gross revenue* in 1895-96 was better than that of the previous year by 105,1. The increase occurred chiefly in the Punjab, and was due to the extension of irrigation from the Chenab canal, to the greater demand for canal water in the *kharif* season of 1895 owing to a scanty rainfall on lands traversed by the Bari Doab canal, and to increased receipts from the Sirhind canal, the receipts for 1894-95 having been abnormally low owing to excessive rainfall. The decrease of revenue from the Western Jumna canal, as compared with the actuals of the previous year and the Budget Estimate, was due to the *rabi* cultivation of 1894-95 having been much below expectation. The increase of 6,2 in Bombay over the actuals of the previous year was due to the revision of water-rates on the Mutha canals As compared with the Budget Estimate there was an increase of 29,4 in Punjab due to better *kharif* irrigation from the Bari Doab, Sirhind, and Chenab canals than was anticipated. The decrease of 4,7 in Bombay, as compared with the Budget Estimate, was mainly due to the anticipated increase of revenue from the Mutha canals owing to the revision of water-rates not having been fully realized during the year.

Direct Receipts—Provincial Works.

347. The *gross revenue* in 1895-96 fell short of that of the previous year by 196,3 and of the Budget Estimate by 95,0. The decrease was mainly due to the heavy winter rains of 1894-95 having reduced the demand for *rabi* irrigation in the North-Western Provinces and Oudh.

XXIX.—Major Works—Indirect Receipts.

Portion of Land Revenue due to Irrigation.

1894-95. Accounts.		1895-96. Budget.	1895-96. Revised.	Accounts.
117,5	N.-W. Provinces and Oudh	117,5	117,5	117,5
30,8	Punjab	46,6	40,9	43,4
541,7	Madras	659,5	631,1	582,6
86,1	Bombay	112,6	96,6	78,2
776,1	TOTAL	929,7	886,1	821,7

348. The share of land revenue credited to irrigation works exceeded that of the previous year by 45,6. The increase occurred chiefly in Madras, and was mainly due to the enhancement of water-rates on the Godavari, Kistna, and Cauvery delta systems. The increase of 12,6 in the Punjab was due to increased credits to the Chenab canal. Of the decrease of 108,0, as compared with the Budget Estimate 76,4 occurred in Madras and 34,4 in Bombay. The decrease in Madras was due to large remissions of water-rates in the Godavari and Kistna deltas owing to damages to crops by heavy floods in the latter part of 1895, and also to exemption from enhanced water-rate of certain villages in the former. The decrease in Bombay was due to a falling-off of the revenue from the Desert and Begari canals and the Eastern Nara works owing to insufficient water-supply, unfavourable inundation and less *rabi* cultivation.

XXX.—Minor Works and Navigation.

1894-95. Accounts. A	1894-95. Accounts. B		Budget. A	Budget. B	1895-96. Revised. A	1895-96. Revised. B	Accounts. A	Accounts. B
3,6	...	India	5,8	...	4,7	...	5,0	...
...	8,2	Upper Burma	...	5,8	...	5,0	...	7,2
...	10,2	Lower "	...	10,0	...	12,5	...	13,6
...	89,1	Bengal	...	89,9	...	88,0	...	81,0
..	15,1	N.-W. P. and Oudh	...	12,5	...	14,0	..	13,7
15,9	8,8	Punjab	24,8	14,0	22,4	14,6	22,9	13,7
...	18,2	Madras	...	18,6	...	18,2	...	16,7
21,3	1,7	Bombay	20,5	2,4	22,0	2,4	22,8	2,3
40,8	151,3	TOTAL	51,1	153,2	49,1	151,7	50,7	148,2
192,1			201,3		203,8		198,9	

A.—Imperial. B.—Provincial and Local.

Section J.—IRRIGATION—RECEIPTS—*concluded.*

XXX.—Minor Works and Navigation—*continued.*

Imperial Works.

349. The increase in the revenue during 1895-96, as compared with that of the previous year, occurred chiefly in the Punjab, and was due to the assessments for the year 1894-95 on certain canals which fell due in that year having been recovered in 1895-96. The variations, as compared with the Budget Estimate, are unimportant.

Provincial and Local Works.

350. The variations under this head were comparatively small and were the net result of a number of small increases and decreases. The principal decrease, as compared with the actuals of the previous year and the Budget Estimate, occurred in Bengal, and was due chiefly to the recoveries on account of capitalized maintenance charges of the Howrah drainage scheme, hitherto accounted for under this head, having been adjusted in the accounts for 1895-96 under the debt head "Drainage advances," and partly to a falling off in the receipts from the Nadia rivers owing to the very unsatisfactory state of the river.

Section J.—IRRIGATION—EXPENDITURE.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
2,952,8	EXPENDITURE	3,050,5	3,014,3	2,976,3

351. The increase in the expenditure during 1895-96 over that of the previous year was due to increased interest charges on additional capital outlay. The short outlay, as compared with the Budget, was due chiefly to the restriction of expenditure in the North-Western Provinces and Oudh, owing to the very large falling off of irrigation revenue in that Province, partly to the delay in the preparation of the estimates for the Cooum improvement scheme in Madras, and partly to an over-estimate of the expenditure on the canals in Bengal.

42.—Major Works—Working Expenses.

1894-95. Accounts.	Budget.	1895-96. Revised.	Accounts.
799,8	813,2	791,4	787,3

Imperial Works.

352. The expenditure in 1895-96 exceeded that of the previous year by 31,4 and the Budget Estimate by 25,9. The increase occurred in the Punjab and Madras. The increase in the Punjab was due to the maintenance of greater lengths of canals opened for irrigation. Large expenditure was also found necessary in Madras for the maintenance and minor improvements of the Kistna delta, Sangam anicut and the Rushikulya projects.

Provincial Works.

353. Of the decrease of 43,9 in the expenditure during 1895-96, as compared with that of 1894-95, 7,4 occurred in Bengal and 36,5 in the North-Western Provinces and Oudh. The decrease in Bengal was due to a smaller expenditure having been found necessary for the maintenance and repairs of the Sone project. The decrease in the North-Western Provinces and Oudh was due to the restriction of expenditure by the Local Financial Department owing to the very large falling off in the irrigation revenue. For this reason the expenditure of the year also fell short of the Budget Estimate. In the Budget Estimate the expenditure on canals in Bengal was over-estimated.

42.—Major Works—Interest on debt.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	Imperial.			
654,0	India	677,9	677,9	677,8
	Provincial.			
215,8	Bengal	246,8	246,6	246,5
291,3	N.-W. P. and Oudh	297,7	298,1	298,1
1,161,1	TOTAL .	1,222,4	1,222,6	1,222,4

354. The following statement shows how the interest charged during the year was calculated :—

CAPITAL EXPENDITURE		
Capital expenditure at end of 1894-95	...	30,181,2
,, ,, during 1895-96—		
35 Protective Works	38,3	
43 Minor Works and Navigation	19,8	
49 Capital expenditure not charged to Revenue . . .	700,0	
		758,1
		30,939,3
INTEREST.		
Interest on Capital outlay at beginning of the year	...	1,207,2
Interest on half capital spent during the year	...	15,2
		1,222,4

Section J.—IRRIGATION—EXPENDITURE—*continued.*

43.—Minor Works and Navigation.

1894-95. Accounts.			1895-96. Budget.		1895-96. Revised.		Accounts.	
A	B		A	B	A	B	A	B
14,8	...	India	11,0	...	10,3	...	6,8	...
54,4	5,6	Upper Burma	50,0	5,8	50,0	6,5	48,4	7,9
...	63,2	Lower "	...	37,0	...	37,4	...	37,3
...	147,1	Bengal	...	164,0	..	171,0	...	157,2
...	26,9	N.-W. P. and Oudh	...	31,5	...	24,6	...	21,5
66,4	12,3	Punjab	79,0	6,9	77,4	7,4	74,9	6,5
..	334,5	Madras	...	378,0	..	365,7	...	358,3
230,1	9	Bombay	244,4	6,2	245,0	1,8	241,2	2,2
365,7	590,5	TOTAL INDIA	384,4	629,4	382,7	614,4	371,3	590,9
1,5	...	ENGLAND	6	...	1,8	...	8	..
1,2	...	EXCHANGE	5	...	1,4	...	6	...
368,4	590,5	GRAND TOTAL	385,5	629,4	385,9	614,4	375,7	590,9
958,9			1,014,9		1,000,3		966,6	

A. Imperial. B. Provincial and Local.

Imperial Works.

355. The expenditure in 1895-96 exceeded that of the previous year by 7,3. The increase occurred chiefly in Bombay, and was due to increased expenditure on the improvement of the Shikarpur and Karachi canals in Sind. The decrease, as compared with the Budget Estimate, was due to the postponement of certain works in Rajputana and Punjab, and to the non-payment of compensation for land (1,4) taken up in the latter Province.

Provincial and Local Works.

356. The total expenditure during 1895-96 was only 4 more than that of the previous year; but compared by Provinces there were some large variations, owing to the following causes :—

Lower Burma.—The decrease of 25,9 was due partly to the first section of the canal between Kyaikto and Bilin rivers having been suspended, and partly to the expenditure in the previous year having been somewhat large owing to the necessity for raising, strengthening and retiring several miles of the Irrawaddy embankments which were threatened by river encroachments and to the construction of some other embankments.

Bengal.—The increase of 10,1 was due to the transfer of the suspense balances of the Brahmini-Baitarni division amounting to 10,7 from 49—Irrigation to this head.

North-Western Provinces and Oudh.—The decrease of 5,4 was due to restriction of expenditure.

Punjab.—The decrease of 5,8 was due to the completion of survey of the Michni-Newshera canal and of widening the Barkat Alikhan canal.

Madras.—The increase of 23,8 was mainly due to the commencement of a new project called the Nandyar channel and to the expenditure on some of the existing works having been larger than in the previous year.

357. Compared with the Budget Estimate, the actuals showed a decrease of 38,5. The decrease occurred chiefly in the North-Western Provinces and Oudh and Madras. The decrease of 10,0 in the North-Western Provinces was due to restriction of expenditure. In Madras the decrease (19,7) was due to the outlay on the Cooum improvement scheme being only 6 against a provision of 20,0 owing to the delay in the preparation of the estimates.

Section K.—BUILDINGS AND ROADS—RECEIPTS.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
692,5	RECEIPTS	652,4	698,7	713,8

358. The receipts in 1895-96 were better than those of the previous year by 21,3 and the Budget Estimate by 61,4. The increase was chiefly due to an improvement in receipts from sales of buildings, and from ferry tolls.

XXXI.—Military Works.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
50,4	India	37,1	40,9	40,8
6,0	Upper Burma	5,5	6,0	5,7
9	Lower Burma	9	9	8
4	Assam	4	4	3
1	N.-W. P. and Oudh	1	1	1
5	Punjab	5	5	6
3	Madras	4	3	2
1,1	Bombay	9	9	1,2
59,7	TOTAL .	45,8	50,0	49,7

359. The receipts for the year 1895-96 fell short of those of the previous year by 10,0. The decrease occurred chiefly under India, and was due to the receipts of the previous year having been abnormally large owing to the Commissariat granary at Madras having been sold in that year for 10,0. The increase of 3,9 over the Budget Estimate was mainly due to an improvement in rents from buildings.

XXXII.—Civil Works.

1894-95. Accounts. A Deptl	B Civil		Budget. A Deptl.	B Civil.	1895-96. Revised. A Deptl.	B Civil.	Accounts. A Deptl.	B Civil.
		IMPERIAL.						
5,3	1	India	4,8	...	5,6	...	6,0	...
4,1	...	Upper Burma . . .	4,5	1	4,5	1	5,6	...
9	...	Lower " . . .	9	...	4,2	...	4,5	..
8	...	Bengal	...	...	..	...	2,0	..
2,8	...	Punjab	4,0	...	4,5	...	4,8	...
1[illegible],9	1	TOTAL .	14,2	1	18,8	1	22,9	...

1894-95. Accounts. A Deptl.	B Civil.		Budget. A Deptl.	B Civil.	1895-96. Revised. A Deptl.	B Civil.	Accounts. A Deptl.	B Civil.
		PROVINCIAL.						
4,2	8	Central Provinces . . .	4,5	1,2	5,0	1,0	4,5	1,0
10,5	1	Lower Burma . . .	10,0	1	10,0	1	10,2	1
4,2	3,4	Assam	2,3	3,5	4,0	3,6	4,2	3,6
23,5	21,2	Bengal	18,0	23,8	24,5	24,4	26,5	25,4
17,8	62,5	N.-W. P. and Oudh . .	15,2	58,3	18,6	59,4	17,7	60,2
5,5	34,3	Punjab	5,0	33,3	7,6	37,2	9,0	35,6
12,5	3,1	Madras	12,5	2,8	13,0	6,0	17,1	2,6
88,5	3	Bombay	85,[illegible]	3	87,3	3	87,0	3
166,7	128,7	TOTAL .	152,5	123,3	170,0	132,0	176,2	128,8

Section K.—BUILDINGS AND ROADS—RECEIPTS—*continued.*

XXXII.—Civil Works—*continued.*

1894-95. Accounts. A Deptl.	1894-95. Accounts. B Civil.		1895-96. Budget A Deptl.	1895-96. Budget B Civil.	1895-96. Revised. A Deptl.	1895-96. Revised. B Civil.	1895-96. Accounts. A Deptl.	1895-96. Accounts. B Civil.
		INCORPORATED LOCAL.						
...	2,2	India	...	2,4	..	2,1	...	2,9
...	8,8	Central Provinces	...	8,1	..	8,1	...	7,8
...	5,6	Upper Burma	...	5,9	...	6,0	...	6,6
...	7,6	Lower "	...	7,4	...	8,1	...	8,0
2	10,7	Assam	1	10,7	1	11,2	1	11,0
...	43,4	Bengal	...	43,7	...	45,0	...	48,9
2,0	5,7	N.-W. P. and Oudh	1,8	5,6	2,3	5,7	2,7	6,1
1	25,2	Punjab	1	24,0	2	27,5	2	27,8
1,0	98,3	Madras	7	96,2	5	99,6	9	100,9
..	66,2	Bombay	...	61,8	...	68,4	...	68,8
3,3	273,7	TOTAL	2,7	265,8	3,1	281,7	3,9	288,8
586,4		TOTAL INDIA	558,6		685,7		620,6	
		ENGLAND—						
25,3		Royal Indian Civil Engineering College, Coopers Hill—Fees from Students, etc.	26,2		24,5		24,7	
21,1		EXCHANGE	21,8		18,5		18,8	
632,8		GRAND TOTAL	6 6,6		648,7		664,1	

A.—Public Works in charge of Departmental Officers. B.—Public Works in charge of Civil Officers.

Imperial Works.

360. The receipts by departmental officers during 1895-96 exceeded those of the previous year by 0,0 and the Budget Estimate by 8,7. The increase was due partly to the sale of the Saw Mills at Pegu for 3,0, partly to a recovery of 2,0 from the Calcutta Municipality as compensation for the removal of the out-offices of the Foreign office, and partly to an improvement in the rents of buildings.

Provincial Works.

361. The increase of 9,5 in the revenue realized by departmental officers during 1895-96 over that of the previous year was mainly due to the sale of certain buildings in Bengal, Punjab and Madras. As compared with the Budget Estimate, the increase of 23,7 was contributed by almost all the provinces. The principal increases occurred in Bengal, North-Western Provinces and Oudh, Punjab and Madras. The increase in Bengal was due to the sale of the distillery buildings at Manicktola (about 2,0) and to profits from the Seebpore Workshops (about 5,4). The increase in the North-Western Provinces and Oudh is the aggregate of several small increases. The increases in the Punjab and Madras were mainly due to the sales of buildings.

362. The variations in the receipts realized by Civil officers are comparatively small, and are the net result of a number of small increases and decreases.

Local Works.

363. The receipts realized by Civil officers in 1895-96 exceeded those of the previous year, and the Budget Estimate by 15,1 and 23,0, respectively. The increase occurred chiefly in Bengal, Punjab, Madras, and Bombay. The increase in Bengal was due to an improvement in ferry tolls and larger contributions from private parties. In the Punjab there was an increase in the receipts from the sale of road-side trees. The increase in Madras was due to an improvement in ferry tolls. In Bombay the increase was due to the receipt of larger contributions than was expected, and to an improvement in ferry receipts and road tolls.

Section K.—BUILDINGS AND ROADS—EXPENDITURE.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
5,352,8	Expenditure	5,817,0	5,760,1	5,810,5

364. The increase of 457,7, as compared with that of the previous year, was mainly du to the expenditure in 1894-95 having been small owing to the curtailment of grants on accoun of financial pressure.

44.—Military Works.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
748,1	India	910,8	873,9	930,4
7	Central Provinces	5	8	7
90,5	Upper Burma	91,8	81,8	80,0
22,8	Lower „	24,8	21,0	21,4
7,7	Assam	9,7	9,2	9 0
2,5	Bengal	3,4	3,3	2,9
1,6	North-Western Provinces and Oudh . .	3,4	2,1	2,0
63,7	Punjab	61,0	75,8	75,5
7,7	Madras	8,8	8,8	8,0
16,9	Bombay	22,8	20,0	21,6
962,2	TOTAL INDIA .	1,137,0	1,096,7	1,151,5
25,0	ENGLAND (Stores)	16,0	32,0	30,9
20,8	EXCHANGE	13,3	24,1	23,5
1,008,0	GRAND TOTAL .	1,166,3	1,152,8	1,205,9

365. Of the increase of 197,9 in the expenditure during 1895-96, as compared with that of the previou year, 182,3 occurred under India, and was due chiefly to the grant for 1894-95 having been curtaile owing to financial pressure and partly to special expenditure of 53,1 in 1895-96 on works in connectio with the occupation of Chitral. In 1894-95 the expenditure in Upper Burma was somewhat large owing t the construction of buildings for Native Infantry in the Chin Hills. The increase of 11,8 in the Punjal was mainly due to increased expenditure on works at Wano, Army Head-Quarters buildings at Simla and River Protective works at Dera Ismail Khan. The increase of 4,7 in Bombay was due to the progres of work on the Ahmedabad cantonment water-supply and the Remount Depôt at Ahmednagar.

366. The increase of 39,6, as compared with the Budget Estimate, occurred chiefly under India and i the Punjab. The increase under India was due to special expenditure on works in connection with th occupation of Chitral. The increase in the Punjab was due to additional expenditure on the works a Wano, Simla and Dera Ismail Khan already mentioned.

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*

45.—Civil Works.

			India.	Central Provinces.	Upper Burma.	Lower Burma.	Assam	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bombay.	TOTAL.
IMPERIAL													
Departmental	Accounts.	1894-95	104,7	7	252,0	1,9	64,5	20,3	14,5	33,8	2,2	6,0	500,6
	Budget	1895-96	157,5	1,9	300,0	1,9	57,1	40,5	16,2	28,1	8,0	23,2	634,4
	Revised		127,9	2,4	299,6	1,4	46,3	50,5	16,0	36,7	4,1	23,5	608,4
	Accounts.		128,4	2,0	300,0	1,5	42,2	46,3	15,0	40,4	3,7	21,6	601,1
Civil Officers	Accounts	1894-95	3,9	...	.	...	...	...	...	...	...	...	3,9
	Budget	1895-96	10,5	...	..	...	...	...	...	...	...	...	10,5
	Revised		10,6	.	..	...	...	...	...	...	...	...	10,6
	Accounts		10,4	...	...	...	...	...	...	...	...	...	10,4
Total Imperial	Accounts	1894-95	108,0	7	252,0	1,9	64,5	20,3	14,5	33,8	2,2	6,0	504,5
	Budget	1895-96	168,0	1,9	300,0	1,9	57,1	40,5	16,2	28,1	8,0	23,2	644,9
	Revised		138,5	2,4	299,6	1,4	46,3	50,5	16,0	36,7	4,1	23,5	619,0
	Accounts.		138,8	2,0	300,0	1,5	42,2	46,3	15,0	40,4	3,7	21,6	611,5
PROVINCIAL													
Departmental	Accounts.	1894-95	...	157,5	...	256,8	132,6	246,1	274,4	252,2	260,0	332,3	1,863,9
	Budget	1895-96	..	147,2	...	219,1	147,4	266,6	252,6	235,4	302,6	340,4	1,919,1
	Revised		.	136,7	...	218,6	148,5	305,4	257,4	205,3	270,6	340,0	1,947,9
	Accounts.		..	134,8	...	201,3	139,7	309,6	259,8	203,5	253,1	339,1	1,899,3
Civil Officers	Accounts.	1894-95	..	7	...	20,2	4,8	23,0	30,5	4,2	42,1	8	127,2
	Budget	1895-96	...	1	...	18,8	7,0	13,6	26,6	3,8	57,1	9	127,9
	Revised		...	1	...	20,2	8,3	12,5	24,8	3,7	68,1	9	138,9
	Accounts.		...	1	...	20,2	8,1	18,6	25,8	3,6	85,6	9	162,9
Total Provincial	Accounts.	1894-95	...	158,2	...	277,0	137,4	273,0	304,9	256,4	251,1	333,1	1,991,1
	Budget	1895-96	...	147,3	...	237,9	154,4	283,2	308,6	239,2	359,1	347,3	2,077,0
	Revised		...	136,8	...	238,8	156,8	317,9	282,2	209,0	344,1	349,9	2,086,5
	Accounts.		...	134,9	...	221,5	147,8	327,6	285,6	207,1	338,7	349,0	2,063,2
LOCAL													
Departmental	Accounts	1894-95	3,2	15,9	3,5	68,6	75,0	...	170,0	87,4	4,8	144,2	582,5
	Budget	1895-96	3,8	10,3	4,4	74,2	84,3	...	179,4	98,0	7,8	125,5	597,6
	Revised		3,8	10,3	3,4	70,3	81,0	...	172,1	87,0	7,1	150,0	600,0
	Accounts.		3,9	18,7	3,1	71,4	75,4	...	170,7	97,5	6,7	148,3	595,7
Civil Officers	Accounts.	1894-95	1,0	16,6	20,0	22,7	1,7	448,2	55,0	12,0	307,6	138,7	1,116,2
	Budget	1895-96	1,5	27,1	23,0	30,1	1,1	470,0	55,0	11,6	308,7	157,2	1,179,8
	Revised		1,0	25,2	23,7	22,2	1,1	455,0	55,5	12,0	402,0	145,0	1,142,6
	Accounts.		1,5	22,1	21,5	19,4	1,8	481,4	54,1	11,0	423,1	148,4	1,182,2
Total Local.	Accounts.	1894-95	5,1	32,5	24,4	91,3	77,0	448,2	234,0	99,4	402,4	282,9	1,698,7
	Budget	1895-96	5,3	46,4	28,3	104,3	85,4	470,0	278,0	110,5	400,5	282,7	1,777,4
	Revised		4,8	44,5	27,1	98,5	82,1	455,0	230,6	99,0	410,0	295,0	1,740,6
	Accounts.		5,4	40,8	24,6	87,8	77,2	481,4	224,8	100,4	429,8	299,7	1,777,9
GRAND TOTAL	Accounts.	1894-95	113,7	191,4	276,4	370,2	279,5	741,5	554,3	380,6	655,7	622,0	4,194,3
	Budget	1895-96	173,3	195,0	328,3	344,1	299,0	703,7	502,8	377,8	773,6	653,2	4,499,3
	Revised		143,3	183,7	326,7	338,7	285,2	823,4	528,8	404,7	758,4	650,4	4,452,1
	Accounts.		144,2	177,7	324,0	310,8	267,2	855,3	525,4	410,0	772,2	658,3	4,452,6

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
4,194,3	TOTAL INDIA	4,499,3	4,452,1	4,452,6
	ENGLAND—			
47,1	Furlough Pay and Allowances of Officers in P. W. Department . . .	49,0	54,0	52,8
26,9	Royal Indian Civil Engineering College, Cooper's Hill	27,9	26,5	26,5
4,5	Sundry Items	5,0	5,0	4,8
3,6	Stores for India	7	3,0	4,3
82,1		82,6	88,5	86,4
68,4	EXCHANGE	68,8	66,7	65,6
4,344,8	GRAND TOTAL .	4,650,7	4,607,3	4,604,6

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*

45.—Civil Works—*continued.*

Imperial Works.

367. *Departmental Officers.*—The increase in the expenditure, as compared with that of the previous year was due to the expenditure in 1894-95 having been small owing to the curtailment of grants for that year. As compared with the Budget Estimate, the decrease of 33,3 occurred chiefly under India and in Assam. The decrease under India was due partly to an over-estimate of expenditure chiefly in Baluchistan, and partly to the amount (13,7) held in reserve having been placed in the estimate under India but subsequently allotted to Provinces. The decrease in Assam was due to the expenditure on the Nichuguard-Manipur road and the telegraph office at Manipur not being so large as was anticipated. The increase of 5,8 in Bengal was due to the commencement of work on the new office for the Comptroller of Post Offices, and to the construction of servants' quarters in Government House at Calcutta. The increase of 12,3 in the Punjab was due chiefly to the construction of several works for which additional grants aggregating 10,5 were sanctioned during the year and partly to the expenditure of 2,1 incurred on Levy posts in the Tochi Valley and Southern Waziristan.

368. *Civil Officers.*—The increase of 6,5 in the expenditure during 1895-96 over that of the previous year was due to the expenditure of 6,9 incurred on the Residency at Bagdad. In 1894-95 no expenditure was incurred on this work.

Provincial Works.

369. *Departmental Officers.*—The expenditure in 1895-96 exceeded that of the previous year by 36,4. The decrease of 22,7 in the Central Provinces and of 14,[illegible] in the North-Western Provinces and Oudh was due to the restriction of expenditure by Local Governments. The decrease of 55,5 in Lower Burma was due to heavy expenditure during 1894-95 on the new Government House at Rangoon and on Law and Justice buildings. The increase of 7,1 in Assam was chiefly due to abnormal expenditure in the Central and Lower Assam divisions on repairs of damages to roads caused by floods. The increase of 59,9 in Bengal, 44,1 in Madras and 0,8 in Bombay was due to larger grants having been made available by Local Governments for expenditure during 1895-96. The increase of 11,3 in the Punjab was due to large outlay incurred on river Protective Works at Dera Ghazi Khan. As compared with the Budget Estimate, the actuals show a decrease of 48,8. The decrease in the Central Provinces and the North-Western Provinces and Oudh was due to restriction of expenditure. The short outlay of 17,8 in Lower Burma was due partly to an over-estimate of the charges for establishment (6,0) and tools and plant (2,4), and partly (7,9) to a reduction in suspense balances. In Assam the decrease of 7,7 was due to the expenditure on certain unmetalled roads having been over-estimated and to a reduction in suspense balances. The increase in Bengal was due to a number of works having been undertaken which were not provided for in the Budget Estimate. The increase in the Punjab was due to the expenditure incurred on the river Protective Works at Dera Ghazi Khan. In Madras and Bombay the expenditure of the year was over-estimated.

370. *Civil Officers.*—The increase in the expenditure, as compared with the actuals of the previous year and the Budget Estimate, occurred chiefly in Madras, and was due mainly to a payment of 20,0 to the Madras Municipality on account of certain sanitary improvements, and partly to increased expenditure on water-supply projects.

Local Works.

371. *Departmental Officers.*—The increase of 13,2 over the actuals of the previous year occurred chiefly in the Punjab, and was due mainly to increased outlay on the repair of roads and partly to the construction of the Sansti and Michne-Dalazuk canals for the supply of drinking water. The decrease of 8,3 in the North-Western Provinces and Oudh was chiefly due to smaller outlay on roads. The Budget was on the whole closely worked up to. The decrease of 4,9 in Lower Burma was due to the backward state of the works in several districts. The decrease in Assam was due to an over-estimate of the expenditure. The decrease of 8,7 in the North-Western Provinces and Oudh was chiefly due to short outlay on communications. The increase of 22,8 in Bombay was due to expenditure having been incurred against supplementary estimates sanctioned by District Boards during the year.

372. *Civil Officers.*—The increase of 66,0 in expenditure, as compared with that of the previous year, occurred chiefly in Bengal and Madras, and was mainly due to increased expenditure on the construction and repair of district roads. The variations in the Central Provinces, Lower Burma, and Bombay are the net result of several small increases and decreases. Although the total expenditure of the year was only 2,4 more than the Budget Estimate, there were large differences in the Central Provinces, Lower Burma, Bengal, Madras and Bombay. The decrease of 5,0 in the Central Provinces was chiefly due to the transfer of charges for encamping grounds and village sanitation to the heads "32—Miscellaneous" and "24—Medical," respectively. In Lower Burma the decrease of 13,7 was due to transfers of grants to the Public Works estimates. In Bengal and Madras the expenditure on the construction and repairs of roads was under-estimated, while in Bombay the expenditure was over-estimated.

Section L.—ARMY SERVICES.

1894-95. Accounts.		1895-96 Budget.	1895-96 Revised.	1895-96 Accounts.
1,010,2	RECEIPTS . . .	851,6	950,7	978,0
24,096,1	EXPENDITURE . . .	25,193,1	25,583,9	25,398,2
23,085,9	NET .	24,341,5	24,633,2	24,420,2

373. The Indian and English portions of the above figures are as follows:—

1894-95. Accounts.		1895-96 Budget.	1895-96 Revised.	1895-96 Accounts.
	RECEIPTS.			
883,8	India	784,5	836,4	845,5
68,5	England	36,0	65,2	75,3
59,9	Exchange	30,5	49,1	57,2
1,010,2	TOTAL .	851,6	950,7	978,0
	EXPENDITURE.			
16,246,0	India	17,070,5	18,208,2	18,120,1
4,285,0	England . . .	4,043,5	4,205,1	4,135,8
3,595,1	Exchange	3,092,1	3,170,6	3,142,3
24,096,1	TOTAL .	25,193,1	25,583,9	25,398,2

374. The receipts in India exceeded the Budget Estimate by 61,0, but fell short of the actuals of the previous year by 39,3. The increase over the Budget Estimate was due chiefly to larger sales of malt liquor, clothing and Ordnance stores, to receipts on account of expeditions, and other special services having been adjusted by direct credit in the accounts, instead of being deducted as formerly from charges and to larger contributions towards Indian Military Service Family Pensions, partly counterbalanced by smaller sales of Commissariat stores.

375. The decrease as compared with the actuals of the previous year, was due to smaller sales of malt liquor, owing to absence of troops on field service, to value of Commissariat stores issued to other Departments being adjusted by deduction from expenditure, to fewer replacements of kits of men returned from field service, and to a special credit in 1894-95 on account of arms and accoutrements supplied to the Nepal Durbar, and sale of old stores to the East Indian Railway, and gunpowder to certain Native States, partly counterbalanced by recoveries on account of expeditions and special services, having been credited to receipts instead of being deducted from expenditure.

376. The receipts in England exceeded the Budget Estimate chiefly on account of the value of articles in possession of regiments on transfer from Indian to British service, and of receipts on account of the Indian Troop service.

377. The following statement shows separately the ordinary and special charges included under expenditure in India:—

1894-95. Accounts.			1895-96 Budget.	1895-96 Extra Grants.		1895-96 Accounts.
374,1	Extra charges for Upper Burma . . .		430,0	...	...	323,6
	SPECIAL ITEMS:—					
379,7	Expeditions and other special services .	377,2		204,7	1,066,0	
15,7	Renewal of clothing for mobilization reserve .	...		...	...	
395,4			377,2			1,966,9
15,476,5	Other Charges . .		16,263,3	...		15,829,6
16,246,0		TOTAL .	17,070,5	204,7		18,120,1

Section L.—ARMY SERVICES—*continued.*

378. The expenditure in India exceeded the Budget Estimate by 1,049,6 and the actuals of the previous year by 1,874,1. The increase was due chiefly to excess strength of troops, to deductions on account of probable savings and absence of officers in Europe having been excessive, to larger expenditure for water-supply to troops, to payment of compensation to the zemindars of Mechparah for permission to hunt elephants in Garo Hills and Goalparah District, to larger expenditure on malt liquor, to increased charges for medical comforts and dieting sick, and to larger expenditure in connection with expeditions, particularly the Chitral Relief Force, and other special services. These excesses were partly counterbalanced by large savings, due to alterations in the rate of exchange for the payment of Exchange Compensation Allowances; to less expenditure for conveyance of troops and stores, to fewer purchases of transport animals, carts, doolies, equipment, and uniform clothing for transport followers, to smaller purchases of young stock for remounts and at favourable prices, and to less cultivation operations; to the introduction of the new clothing scheme, to failure of contractors to make supplies, and to the supply of certain articles from England instead of by local purchase; to the employment of smaller hot weather establishment, and to less charges for barrack bedding and lighting; to the abolition of two appointments of Principal Medical Officers of Districts; to the employment of fewer temporary artificers owing to less outturn from arsenals and ordnance factories, to purchase of less ordnance stores in consequence of sufficiency of stock, and to larger issues of stores to the Military Works Department and to the Mombassa contingent; to more economical arrangements for the conveyance of troops between Bombay and Burma; to less Moonshee allowances, to the provision for purchase of lands and buildings not having been used in full, to an over-estimate for telegrams and contingencies and to no camps-of-exercise having been held in the Punjab Command; to less capitation grants to Volunteer corps, and to the lapse to a certain extent of the provision for volunteer buildings, camps-of-exercise, and field allowances; to less payments for capitalized pensions to British officers, to stipends of Native pensioners not having been claimed, and to less charges for compensation for dearness of provisions to native pensioners in Madras owing to cheapness of rice.

379. The excess over the actuals of the previous year was chiefly due to a larger number of regimental officers having been present on duty during 1895-96, to the reorganization of Army commands and staff in India, with effect from 1st April 1895, to increased payments of Exchange Compensation Allowance, to a lower rate of exchange having been adopted for the payment of British soldiers for the first quarter of 1895-96, to increased pay having been sanctioned to the Native army from 1st July 1895, to more special grants for hutting to Native army, to increased effective strength of reservists of the Native army, and to more extensive field operations, partly counterbalanced by less Commissariat charges.

380. The expenditure in England showed a saving as compared with the Budget Estimate, which occurred chiefly in stores, Home charges of British officers, and retired pay, etc., of British Forces. The decrease on account of stores was chiefly due to the cancellation of the order for certain supplies of cordite, and to less payments to the War Office. The saving under Home charges of British officers was mainly in furlough charges. The decrease under retired pay, etc., of British officers was partly due to the adjustment of an excess payment of the previous year, and partly to less payments to the War Office.

Section L.—ARMY SERVICES—RECEIPTS.

XXXIII.—Army.

1894-95. Accounts.		1895-96. Budget.	Revised.	Accounts.
	INDIA—			
	EFFECTIVE SERVICES—			
8,0	Regimental Pay, Allowances and Charges	7.9	7.4	7,5
447,7	Commissariat Establishments, Supplies and Services	456.9	432,5	438,0
16,5	Remount and Veterinary Establishments, Supplies and Services	17.3	18,3	15.4
90.1	Clothing Establishments, Supplies and Services	76.1	83,2	82,3
2,0	Barrack Establishments, Supplies and Services	2,2	2,5	2,7
28,2	Medical Establishments, Supplies and Services	30.9	28,6	26,6
185,2	Ordnance Establishments, Stores and Camp Equipage	94,8	106,3	117,6
1,1	Education	1.3	1,2	1,2
1,6	Sea Transport Charges	2,5	2,1	1,6
18,7	Miscellaneous Services	11.7	57,6	59.1
799,1	TOTAL EFFECTIVE SERVICES	701,6	739.7	752,0
	NON-EFFECTIVE SERVICES—			
2,1	Rewards for Military Services	8	7	6
1	Military Pensions to Natives	1	...	...
83.5	Widows' Pensions and Compassionate Allowances	82,0	96,0	92,9
85,7	TOTAL NON-EFFECTIVE SERVICES	82,9	96,7	93.5
884,8	TOTAL INDIA	784,5	836,4	845,5
	ENGLAND—			
58,6	Effective Services	26,1	55,2	65.5
9.9	Non-effective Services	10,5	10,0	9.8
68,5	TOTAL ENGLAND	36.6	65,2	75,3
56.9	EXCHANGE	30,5	49.1	57,2
1,010,2	GRAND TOTAL	851.6	950.7	978,0

381. The decrease under *Regimental Pay, etc.*, is due chiefly to smaller receipts on account of fines for drunkenness than anticipated.

382. The details of the receipts under *Commissariat* are as follows:—

1894-95. Accounts.		1895-96 Budget.	Revised.	Accounts.
324.9	Sale of malt-liquor	310.0	312,5	318,9
62,5	Sale of provisions and stores	83,2	65,7	64,4
15,8	Sale of rum	16,9	14,0	15,3
44,5	Other heads	46,8	40,3	39,4
447,7	TOTAL	456,9	432,5	438,0

383. The increase of 8,9 under "Sale of malt-liquor," as compared with the Budget Estimate, was due to larger issues to troops than were anticipated. The falling off under "Sale of provisions and stores" was due to smaller sales than expected in the Budget; and that under "Sale of rum" to the issue of rum, free of charge, to troops on field service. The decrease under "Other charges" was due chiefly to a fall of 4,1 under "Value of stores issued to other Departments" owing to a change in the mode of adjustment of the value of country stores supplied to other departments by which such receipts are deducted from expenditure, to short "Miscellaneous" receipts (1,6), and to ordinary fluctuations. As compared with the actuals of the previous year the falling off under "Sale of malt-liquor" was due to smaller issues consequent on a larger number of British troops having been employed on field service. The other differences are due to the causes explained above.

384. The decrease under "*Remount and Veterinary Receipts*," as compared with the Budget and actuals of the previous year, was due chiefly to fewer castings and sales of chargers to officers, partly counter-

Section L.—ARMY SERVICES—RECEIPTS—*continued.*

XXXIII.—Army—*continued.*

balanced by the transfer of a larger number of horses to the stables of the Viceroy and the Governor of Bombay.

385. Under *Clothing Establishment, etc.*, the increase was due to larger issues of clothing on payment at higher rates of recovery, owing to fall in the rate of exchange, (5,7) to larger sales of worn out time-expired clothing to british troops, and to the retention by men of time-expired clothing on payment. The decrease, as compared with the actuals of the previous year, occurred chiefly under "Proceeds of sale of necessaries" owing to fewer issues on payment, and fewer replacements of kits of men returned from field service.

386. Of the decrease under *Medical Establishment, etc*, 1,7 was due to smaller issues of stores to cantonment hospitals, and to no stores having been supplied to the Maharaja's hospital at Padukota, and 3,0 to smaller issues to State Railways and other Departments.

387. The increase under *Ordnance Establishment, etc.*, was due chiefly to larger issues of Ordnance stores (17,1) and ammunition (4,0) to Native States, British African Companies, His Highness the Amir of Afghanistan, the Royal Navy Reserve, and to the Police and other Departments. The falling off, as compared with the actuals of the previous year, was due to a special credit in 1894-95 on account of arms and accoutrements supplied to the Nepal Durbar, and to the sale of old stores to the East Indian Railway and of gunpowder to the Mysore and Travancore States.

388. Under *Sea Transport Charges* the decrease was due chiefly to a falling off under "Table Money" due to exemption from messing deductions of warrant and non commissioned officers and men of Indian Departments and Unattached Lists and their families who were entitled to passages to and from England.

389. Under *Miscellaneous Services* the increase was due cheifly to recoveries (42,7) on account of expeditions and other special services having been credited to this head instead of being deducted from charges, to credit of 2,7 on account of half cost of the Meekong Boundary commission in 1894-95, and to increased confiscations of security deposits of contractors (1,8). These causes also account for the increase over the actuals of the previous year.

390. Under *Rewards for Military Services* the decrease as compared with the actuals of the previous year was due to a special credit in 1894-95 on account of old medals returned to the Mint. The increase of 10,9 under *Widows' Pensions and Compassionate Allowance* was due to there having been a larger number of subscribers to the Indian Military Service Family Pension Fund, to more donations on account of promotions, marriages, and births of children than were anticipated, and to the fall in the rate of exchange at which the recoveries were effected.

391. The receipts in England exceeded the Budget Estimate by 39,4 under Effective Service. Of this excess 32,4 was due to increase in the value of articles in possession of regiments on their transfer from the Indian to the British Establishment, and 5,9 to larger receipts on account of the Indian Troop Service

Section L.—ARMY SERVICES—EXPENDITURE.

46.—Army.

1894-95. Accounts.		1895-96. Budget.	1895-96. Revised.	1895-96. Accounts.
	INDIA—			
	EFFECTIVE CHARGES—			
525,7	Army and Garrison Staff	594,0	560,6	559,3
205,9	Administrative Staff	207,8	206,7	207,2
8,348,8	Regimental Pay, etc.	8,604,5	8,658,1	8,697,5
3,128,0	Commissariat	3,392,9	3,060,6	3,079,4
275,2	Remounts and Veterinary	299,4	290,7	283,7
208,7	Clothing	274,2	201,8	193,1
229,6	Barrack Establishment, etc.	241,1	224,4	218,2
41,5	Administration of Martial Law	42,5	40,9	41,9
744,1	Medical	760,7	757,2	750,9
828,1	Ordnance	906,3	827,5	846,9
28,2	Ecclesiastical	29,0	28,4	28,1
46,6	Education	47,8	46,8	46,5
63,4	Sea Transport Charges	64,2	56,2	55,2
475,6	Miscellaneous Services	480,1	2,142,0	2,041,8
184,1	Volunteer Corps	194,6	193,7	188,7
15,333,5		16,148,1	17,295,6	17,238,4
9,1	Unadjusted Expenditure	...	...	—15,4
15,342,6	TOTAL EFFECTIVE CHARGES (INDIA)	16,148,1	17,295,6	17,223,0
	NON-EFFECTIVE CHARGES—			
9,7	Rewards for Military Services	12,3	12,4	9,2
99,7	Military Pensions to Europeans	111,8	112,5	102,7
704,8	Ditto to Natives	711,8	699,7	697,9
25,4	Widows' Pensions and Compassionate Allowances	25,5	24,8	24,5
63,8	Superannuation Pensions and Gratuities	61,0	63,2	62,8
903,4	TOTAL NON-EFFECTIVE CHARGES (INDIA)	922,4	912,6	897,1
16,246,0	TOTAL INDIA	17,070,5	18,208,2	18,120,1
	ENGLAND—			
	EFFECTIVE CHARGES—			
867,5	Home Charges of British Forces serving in India	860,0	833,5	828,0
230,9	Furlough Allowances of Officers of the Indian Service	230,0	220,0	218,8
286,9	Indian Troop Service	260,8	258,0	250,7
3,0	Passage of Officers and Troops otherwise than in Troopship	6,0	8,0	8,4
16,3	Miscellaneous	18,5	18,5	18,2
578,0	Stores for India	720,6	551,0	495,2
1,982,6	TOTAL EFFECTIVE CHARGES (ENGLAND)	2,095,9	1,889,0	1,819,3
	NON-EFFECTIVE CHARGES—			
459,6	Retired Pay, etc., of British Forces on account of service in India	450,0	431,2	431,2
1,736,4	Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,777,6	1,778,5	1,779,0
86,8	Miscellaneous Pensions	86,0	85,0	84,8
19,6	Indian Service Family Pensions	21,0	21,4	21,5
2,302,4	TOTAL NON-EFFECTIVE CHARGES (ENGLAND)	2,334,6	2,316,1	2,316,5
4,285,0	TOTAL ENGLAND	4,430,5	4,205,1	4,135,8
3,565,1	EXCHANGE	3,692,1	3,170,6	3,142,3
24,096,1	GRAND TOTAL	25,193,1	25,583,9	25,398,2

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Army and Garrison Staff.

392. The expenditure under this head shows a saving of 34,7, as compared with the Budget, and an increase of 33,6 as compared with the actuals of the previous year. The former was due to the absence of a larger number of officers than anticipated, to recoveries of advances made in England, to variations in army ranks of officers, to vacancies in the staff, to savings in clerical establishments, to the abolition of certain appointments in the Madras Command, to less tour expenses of the Commander-in-Chief and Lieutenant-Generals Commanding the Forces and to less charges for Exchange Compensation Allowance due chiefly to alterations in the rate of exchange. The increase over the actuals of the previous year was due chiefly to the appointments of Lieutenant-Generals, and the creation of the Punjab and Bengal Commands on the reorganisation of Army Commands, partly counterbalanced by the abolition of the offices of Commander-in-Chief, Madras and Bombay Commands, on the reorganisation.

393. The expenditure under Army and Garrison Staff is distributed as follows:—

1894-95. Accounts.		1895-96. Budget.	Revised.	Accounts.
54,9	Commander-in-Chief	27,8	27,2	24,9
...	Lieutenant-Generals Commanding the Forces	42,7	42,8	40,6
49,4	Adjutant General	77,1	73,3	72,2
15,6	Artillery Branch	18,7	17,2	16,5
4,0	Cavalry Branch	4,1	3,9	3,3
26,7	Musketry Inspection	27,7	26,8	26,4
58,3	Quarter Master General	59,0	55,2	56,4
3,8	Gymnastic Instruction	4,1	4,1	4,0
3,6	Army Signalling	3,6	3,5	3,5
192,3	District Commands	204,3	190,5	194,6
65,6	Garrison and Station Staff	67,7	63,0	64,8
29,3	Hill Sanitaria	30,2	30,0	29,2
11,4	Miscellaneous Depôts	11,5	11,2	11,3
10,2	Staff of Local Forces	12,3	11,6	11,3
3	Staff Miscellaneous	3	3	3
3	*Add*—Expenditure in connection with the abolition of the Presidency Army System	2,9	...	...
525,7		594,0	560,6	559,3

394. The savings under *Commander-in-Chief* and *Lieutenant-Generals Commanding the Forces* as compared with the Budget Estimate, were due chiefly to less tour expenses and less charges for medical charge allowance and contingencies. The decrease under the first head, as compared with the actuals of the previous year, was due to the abolition of the offices of Commander-in-Chief, Madras and Bombay Armies on reorganization of Army Commands; and the increase in the latter to the creation of the appointments of Lieutenant-Generals on the reorganisation.

395. Under *Adjutant General* the saving was due to reductions in office establishments on the formation of the Punjab and Bengal Commands (1,6), to savings in clerical establishments, Madras and Bombay Commands, partly reduced by additional establishment in the Bengal Command (3), to variations in army rank (5), to less charges for medical charge allowance, travelling, and contingencies (1,4), and 8 in Exchange Compensation Allowance. The increase over the actuals of the previous year was due to the creation of the Punjab and Bengal Commands.

396. The savings under *Artillery Branch*, *Cavalry Branch* and *Musketry Inspection* were due chiefly to variations in army ranks of officers and absence of officers on furlough.

397. Under *Quarter Master General's Department* the saving was due to absence of officers on furlough and field service and to adjustment of advances drawn in England (8), to vacancies in the establishment of officers and interpreters (7), to savings in office establishment (8) and to Exchange Compensation Allowance (9), partly counterbalanced by increased charges for family allowances, travelling and contingencies.

398. Under *District Commands* the decrease was due to the deduction made in the Budget on account of absentees having proved to be insufficient (3,2), to vacancies in the establishment of officers (1,3), to the adjustment of advances made in England (6), to variations in army rank of officers (1,0), to Exchange Compensation, consequent on the above savings, and alterations in the rate of exchange (3,2), and to 3 under travelling and contingencies.

399. The saving under *Garrison and Station Staff* was due to the abolition of certain appointments in Burma, vacancies and variations in army ranks of officers (9), to Exchange Compensation Allowance (1,0), and to less travelling and contingencies.

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Administrative Staff.

400. The saving of 6, as compared with the Budget Estimate was chiefly due to the transfer to the Civil Department of the charges for the Governor's Band, Bombay, to less Exchange Compensation Allowance, due to alterations in rates of exchange, and to less charges for travelling and contingencies due to ordinary fluctuations, partly counterbalanced by excesses due to variations in departmental grades of officers and to the deduction made in the Budget for probable savings not having been realised to the estimated extent.

1894-95. Accounts.		1895-96. Budget	Revised.	Accounts.
16,7	Personal Staff of the Governor-General, Governors, and Lieutenant-Governors	17,7	16,7	16,1
17,3	Accountant General, Military Department	17,6	16,9	16,7
	Controller of Military Accounts—			
26,7	Central Branch	26,4	27,9	28,5
14,3	Accounts Branch	13,8	15,3	15,2
43,9	Pay Branch	43,0	43,1	43,5
33,8	Commissariat Branch	33,0	33,4	34,1
7,2	Commissariat Branch, Rangoon	7,5	7,5	7,5
19,6	Ordnance and Clothing Branches	18,4	19,1	19,3
18,6	Circle, Field and Pension Pay Officers	19,0	17,7	17,3
7,8	Inspections, Special Duties, and Probationers	11,4	9,1	9,0
205,9		207,8	206,7	207,2

401. Under *Personal Staff of the Governor-General, Governors, and Lieutenant-Governors* the saving was due to the transfer to the Civil Department of the charges for the Governor's Band, Bombay. Under *Accountant General Military Department* the saving was due to the lower departmental grade of the Deputy Accountant General (3), to savings in the clerical establishment (1), to less Exchange Compensation Allowance (1), and to less travelling and contingencies due to ordinary fluctuations. Under *Central Branch* the excess of 2,1 was due to the deduction made in the Budget for probable savings not having been realised (1,5), advance of pay for March 1896 to Controller of Military Accounts, Bengal Command, on retirement (1), and to Controller, Madras Command, on proceeding on furlough (3), and to changes in office establishment (2). Under *Accounts Branch* the excess of 1,4 was due to higher departmental grades of officers (1,1), to the deduction for probable savings not having been realised (1), and to changes in clerical establishments (2). Under *Pay, Commissariat* and *Ordnance and Clothing Branches* the excess was due to the deductions on account of probable savings not having been realised, and, in the last case, also to higher departmental grades of officers, partly counterbalanced by less charges for Exchange Compensation Allowance and recoveries of advances made in England. Under *Circle, Field, and Pension Pay Offices* there was a saving, due to lower departmental and army rank of officers, (1,4) to recoveries of advances made in England (2), to less Exchange Compensation Allowance (3), to savings in travelling allowances and contingencies due to ordinary fluctuations, partly counterbalanced by increased capitation allowances to officers in charge of pensioners in the Madras Command (3), and to advance of pay for March 1896 to the Pension Paymaster, Southern Konkan, and his establishment. The saving under *Inspections, Special Duties, and Probationers* was due chiefly to transfers of senior officers to Branches (2,0) and to less Exchange Compensation Allowance (5), due to alterations in the rates of exchange and to the transfers mentioned above.

Regimental Pay.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
4,322,5	European Army	4,368,4	4,420,0	4,430,4
4,026,3	Native Army	4,236,1	4,238,1	4,267,1
8,348,8	TOTAL	8,604,5	8,658,1	8,697,5

402. The excess of 93,0, as compared with the Budget Estimate, was due chiefly to the strength of the British Forces having been in excess of the authorised complement, to excess deductions having been made in the Budget on account of probable savings and absence of officers in Europe, to an under-estimate of good-conduct pay, to increase under *Staff Corps*, to variations in army rank of officers, and to an increase of reservists, partly counterbalanced by savings due to less payments of Exchange Compensation Allowance, owing to alterations in the rate of exchange, to savings under grass-cutters' establishment, and to smaller payments of batta and kit-money to recruits owing to fewer enlistments. The

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Regimental Pay—*continued.*

excess of 348,7 over the actauls of the previous year was due chiefly to an increased rate of pay to the Native Army, the adoption of a lower rate of exchange for payment of British troops for the first quarter of 1895-96, to larger strength of troops, and to more Exchange Compensation Allowance.

403. The details of the principal sub-heads of the European Army are given below :—

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
1,086,7	Artillery	1,083,7	1,094,5	1,102,1
444,2	Cavalry	442,6	454,5	461,9
14,0	Engineers	11,9	16,1	11,0
2,701,5	Infantry	2,745,4	2,771,8	2,760,2
6,6	Invalid and Veteran Establishment	6,6	6,3	6,3
34,4	Staff Corps, General List of Officers, Unattached and Unemployed Officers	33,6	34,4	45,8
—1,6	Colonel's Allowances	6,4	3 9	5,2
36,7	Other Charges	38,2	38,5	37,9
4,322,5	TOTAL	4,368,4	4,420,0	4,430,4

404. Under *Artillery* the excess, as compared with the Budget Estimate, was due to the deduction on account of probable savings not having been realised (11,7), to increased rate of pay to Native drivers' establishment (3,8), to excess strength of troops (2,0), and to an under-estimate on account of good-conduct pay (2,0), partly counterbalanced by a saving on account of Exchange Compensation Allowance, due to alterations in rate of exchange. As compared with the actuals of the previous year the excess was due to increased pay of Native drivers' establishment, to larger payments of Exchange Compensation Allowance, and to the adoption of a lower rate of exchange for payment of British troops for the first quarter of the year under report. Under *Cavalry* the excess over the Budget Estimate was due to excess strength of troops (15,5), and to the deductions for probable savings not having been realised (11 5), partly counterbalanced by savings under grass-cutters' establishment, owing to grass having been supplied from grass farms (6,7), and to less Exchange Compensation Allowance due to alterations in rates of excharge (1,0). The increase over the actuals of the previous year was due chiefly to more payments of Exchange Compensation Allowance, to the adoption of lower rates of exchange for payment of British troops for the first quarter of 1895-96, and to larger excess in the strength of troops. Under *Infantry* the excess over the Budget was due to excess strength of troops (4,9), to excessive deduction on account of probable savings (11,8), and to charges for good-conduct pay being more than anticipated (3,8), partly counterbalanced by savings due to less charges for Exchange Compensation Allowance, owing to alterations in the rates of exchange (5,1), and to pay for April 1895 of officers of the 1st Battalion, East Lancashire Regiment, when proceeding to Chitral, having been drawn in March 1895. The excess of the previous years' actuals was due chiefly to larger payments of Exchange Compensation Allowance, and to the adoption of lower rates of exchange for payment to British troops for the first quarter of 1895-96.

405. Under *Staff Corps, General List of Officers, Unattached and Unemployed Officers*, the excess occurred chiefly under *Staff Corps*, and was due to there having been a larger number of unemployed Officers (2,5), to pay of officers in staff employ deputed on field service (2,4) having been taken to this head, to there having been a larger number of candidates for Staff Corps on the Unattached List of the British Army than anticipated (3,6), to pay of officers attached to Native Corps in excess of the authorised complement having been taken to this head (1,0), and to variations in rank of officers and consequent increase in Exchange Compensation Allowance (1,7), partly counterbalanced by a saving of (1,5) owing to there having been fewer unemployed General Officers.

406. The details of the principal sub-heads under the Native Army are as follows :—

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
51,7	Artillery	51,6	54,7	55,1
13,6	Body-Guard	13,9	13,6	13,5
1,288,3	Cavalry	1,289,8	1,288,4	1,297,9
123,6	Sappers and Miners	124,9	130,7	130,5
2,347,7	Infantry	2,528,7	2,530,0	2,534,8
47,5	Annual grant-in-aid of half-mounting	47,1	47,0	48,5
34,0	Kit-money for Recruits	39,6	36,5	32,4
22,2	Hutting-money	39,5	39,5	39,3
54,6	Reserve Forces	52,4	52,4	71,2
43,1	Other Charges	48,6	45,3	43,9
4,026,3		4,236,1	4,238,1	4,267,1

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Regimental Pay—*continued.*

407. Under *Artillery* the excess was due chiefly to increased rate of pay sanctioned for Native soldiers provision for which was made under *Infantry* (3,1), and to an under-estimate for good conduct pay (9) partly counterbalanced by increased payments of Exchange Compensation Allowance. The saving under *Body-Guard* was due to short strength and lower army rank of an officer. Under *Cavalry* the excess was due to excessive deduction on account of probable savings, small number of soldiers and officers on leave (4,3), to higher rank of officers (2,4), to under-estimate of good conduct pay (1,0), and to increased pay of the Madras Native Cavalry provided for under *Infantry* (3,0), partly counterbalanced by less charges for Exchange Compensation Allowance. Under *Sappers and Miners the* excess over the Budget was due to increased rate of pay, provision for which was made under *Infantry* (5,3), to pay of officers in excess of authorised complement (5), to excessive deduction for short strength (3), and to Exchange Compensation Allowance on account of excess in complement of officers, reduced by savings due to alterations in the rates of exchange (2). Under *Infantry* the excess was due to excessive deductions in the Budget on account of probable savings, short strength, and officers on leave (28,8), to under-estimate for good-conduct pay (4,7), to advance of pay (2,7), and to arrear payments of previous year (2,7) partly counterbalanced by savings arising from less payments of Exchange Compensation Allowance (14,1), by increased pay to other arms provided for under this head but charged under the heads concerned (15,2), and by savings owing to advance of pay in 1894 95 to certain regiments when proceeding on field service (3,8). The excess over the actuals of the previous year was due to increased rate of pay to the Native, army and to larger payments of Exchange Compensation Allowance. The small excess under *Annual Grant-in-aid of half-mounting* was due to ordinary fluctuations, and the savings under *Kit money for Recruits* to fewer recruits having been enlisted. Under *Reserve Forces* the excess was due to a large accession of numbers, and to the increased rate of pay sanctioned for reservists. Under *Other charges* the saving occurred chiefly under *Batta* (3,4), owing to the men of Madras regiments, serving in Burma, having drawn rice money while on leave in India, the charge for which was taken under *Commissariat Establishments, etc.*

Commissariat Charges.

408. There was a saving under this head of 313,5 as compared with the Budget Estimate, and of 48,6 as compared with the actuals of the previous year. The former was due chiefly to the insufficiency of the deduction made in the Budget for probable savings, to less expenditure for Exchange Compensation allowance owing to alterations in the rates of exchange, to short strength of cattle, to favourable rates for provisions and short strength of troops, to less ordinary movements of troops and stores, due to absence of troops on field service, to the cost of replacing fodder issued from reserve to the Chitral Relief Force having been charged under *Miscellaneous Services*, and to less expenditure on regimental equipments godown furniture, warm clothing, purchase of transport animals, permanent hired transport, gear carts doolies, and uniform clothing for transport attendants; partly counterbalanced by increased expenditure for water-supply to troops, by the payment of compensation to the Zemindars of Mechparah for permission to hunt elephants in the Garo Hills and Goalpara District, and by larger expenditure for malt liquor, owing to larger purchases, and to brewers having been paid at the market rate of exchange, which was lower than the rate adopted in the Budget.

409. The details are classified as follows:—

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts
525,0	Establishment	545,2	520,6	525,0
1,505,6	Supplies	1,562,1	1,447,8	1,520,5
818,1	Services	935,3	800,1	773,7
279,3	Transport Branch	350,3	292,1	260,2
3,128,0	TOTAL	3,392,9	3,060,6	3,079,4

410. The details of the expenditure under *Establishment* are given below:—

44,8	Supervising Staff	51,8	51,7	52,0
251,7	Executive Establishment	258,1	244,1	243,2
45,9	Ambulance Transport	45,6	45,6	44,8
170,6	Subordinate Establishment	179,4	162 7	167,6
8,9	Khedda Establishment	7,5	13,5	14,6
3,1	Other Heads	2,8	3,0	2,8
525,0		545,2	520,6	525,0

411. Under *Supervising Staff* the increase over the actuals of the previous year was due to the appointment of an administrative Commissariat officer for Burma and his office establishment, and to increased charges for Exchange Compensation Allowance and travelling. Under *Executive Establish-*

Section L.- ARMY SERVICES—EXPENDITURE—*continued.*

Commissariat Charges—*continued.*

ment the saving, as compared with the Budget, was due to the deduction for probable savings having been insufficient (5,6), to less Exchange Compensation Allowance due to alterations in rate of exchange, and to a larger number of officers having been absent on furlough (3,1), and to less charges due to ordinary fluctuations on account of regimental transport (9), contingencies and advertising charges (1,8), and family allowances, travelling, postage, and books (8). As compared with the actuals of the previous year, the saving was due to the absence of a larger number of officers on furlough, and to pay for March and April 1895 of certain officers and others proceeding on field service having been paid in advance in 1894-95. The difference under *Ambulance Transport* was due to the short strength of bearers. Under *Subordinate Establishments* the short expenditure was due to smaller temporary victualling and godown establishments (5,6), to less charges for cattle establishment due to short strength of cattle (12,0), and to an over-estimate (3,0), partly counterbalanced by cost of extra establishment employed on account of animals returned to India on the breaking up of the Chitral Relief Force (1,5), and by larger expenditure for water-supply to troops (5,9). Under *Khedda Establishment* there was an excess of 7,1, due chiefly to the payment of 6,0 as compensation to the zemindars of Mechparah for permission to hunt elephants in the Garo Hills and Goalpara District, to the employment of a larger number of coolies than provided for (8), and to provision for the pay of attendants of elephants having been incorrectly included under Services (6).

412. Under *Supplies* the details are as follows :—

1894-95. Accounts		Budget.	1895-96. Revised.	Accounts.
683,6	Provisions for Europeans	696,2	682,4	682,3
190,2	Provisions for Natives	209,9	171,0	174,7
	Compensation to Natives—			
224,2	(a) for dearness of provisions	269,0	226,5	257,8
22,7	(b) for dearness of forage	37,2	23,8	28,9
20,9	Purchase of Reserve Stock	21,2	26,5	20,0
356,8	Malt Liquor purchased locally	314,2	315,0	349,5
6,4	Rum	12,2	7,1	8,1
7	Dairy Farms	1,8	1,0	1,7
1	Contingent Expenses	4	3	...
...	Deduct Value of Supplies to other Departments	...	—3,8	—2,5
1,505,6		1,562,1	1,447,8	1,520,5

413. The savings under *Provisions for Europeans* and *Provisions for Natives* were due to short strength of troops and to favourable rates for articles of food, partly counterbalanced in the former by excess due to ordinary fluctuations (1,2), and to an under-estimate (6,4), and in the latter to the cost of ration articles purchased for issue in 1896-97 to troops in distant out-posts in Upper Burma (4,6). As compared with the actuals of the previous year the savings were chiefly due to more favourable rates for articles of food. Under *Compensation to Native for dearness of Provisions* the saving was due to a fall in prices of food in the Madras and Bombay Command, partly counteracted by a rise in the Punjab and Bengal Commands. The increase over the previous year's actuals was chiefly due to the rise referred to above. Under *Compensation to Natives for dearness of Forage* the saving was due to the prices of grain and fodder having been lower than anticipated, they were, however, higher than the prices of 1894-95, hence the excess over the actuals of the previous year. Under *Malt Liquor purchased locally* the excess was due to larger purchases of malt liquor, and to payments having been made at the market rate of exchange, which was lower than that adopted in the Budget. The decrease, as compared with the actuals of the previous year, was due to a smaller consumption, owing to a larger number of British troops having been on field service. Under *Rum* the saving was due to no purchases having been made in Madras, and smaller purchases in Bombay, owing to large stocks in hand, partly counterbalanced by larger purchases in Bengal for the Punjab Command.

414. Under *Services* the following details are supplied :—

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
44,7	Hire of Transport	68,8	45,0	42,3
25,6	Sea and Inland Water Charges	32,7	25,4	18,2
373,5	Railway Charges	413,9	374,0	366,3
54,5	Grass Cultivation	58,8	59,2	52,6
204,4	Feed of Horses, Battery Mules, Yaboos, Bullocks, and Elephants	223,2	200,0	217,7
10,7	Regimental Equipment and Camp Contingencies	13,1	11,0	10,6
30,4	Implements, Godown Furniture, etc.	39,4	21,4	26,5
74,3	Other Heads	85,4	64,1	39,5
818,1		935,3	800,1	773,7

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Commissariat Charges—*concluded.*

415. The savings under *Hire of Transport, Sea and Inland Water charges* and *Railway charges* were chiefly due to less movement of troops and smaller consignments of stores, consequent on the absence of a large number of troops on field service. Under *Grass cultivation* the saving was due chiefly to temporary establishment not having been employed to the extent anticipated (2,4), and to savings under contingencies in the Punjab Command, reduced by increased expenditure in the Bengal Command on account of hired carriage and construction and repair of buildings (3,9). Under *Feed of Horses, Battery Mules, etc.*, the saving was due to favourable rates (8,4), to short strength (3,5), to issues from stock of the previous year (1,0), and to over-estimate (3,9), partly counterbalanced by the higher rates for certain articles in Bengal and Punjab (7,6), and by cost of stock laid in for issue in 1896-97 (4,5). The excess over the actuals of the previous year was due to higher rates in Bengal and Punjab. Under *Regimental Equipment and Camp Contingencies* the saving was due to the absence on field service of a large number of troops (1,0), favourable rates for tinning cooking utensils in Burma (1,0), and to fewer condemnations and consequent replacements (5). Under *Implements, Godown Furniture, etc.*, the saving was due to contingent charges incurred in consequence of field operations having been charged under *Miscellaneous Services*, and less ordinary contingent charges, owing to fewer troops having been quartered at stations in India (7,7) and to less condemnations and consequent replacements (5,6). Of the saving of 45,9 under *Other Heads* 34,1 occurred under *Miscellaneous*, due chiefly to less purchases of warm clothing than was anticipated in the Budget (26,9), and to saving under Incidental charges, due in a great measure to the absence of troops on field service (8,3), partly counterbalanced by more renewals of clothing for mobilisation reserves due to larger condemnations (3), by cost of supplying water to troops at Aden owing to higher rates for coal and increased charges for conveyance of water (5), and by ordinary fluctuations (3). Under *Reserve of Fodder* there was a saving of 6,4 due to the cost of replacing issues to the Chitral Relief Force having been charged under *Miscellaneous Services* and to less purchases for the Quetta District. Under *Purchase of Battery Elephants and Bullocks, etc.*, there was a saving of 1,0 due to no animals having been purchased. Under *Khedda charges* there was a saving of 1,3, due partly to the pay of attendants of elephants having been provided for under *Khedda Establishment* (6), and partly to fewer elephants having been fed and less charges for purchase and repair of materials (7). Under *Cattle Farm, Hissar*, there was a saving of 2,1, due chiefly to less expenditure for reserve stock (1,6), owing to issues from reserve stock not having been replaced in consequence of scarcity of fodder, to less cultivation charges (4), and to fewer purchases of animals (2), counterbalanced to a small extent by more charges for feed of cattle.

416. The details of the charges in the *Transport Branch* are as follows:—

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
273,1	Depôt and Regimental	340,9	285,8	255,9
6,2	Ambulance Transport	9,4	6,3	4,3
279,3	TOTAL .	350,3	292,1	260,2

417. Under *Depôts and Regimental*, 32,5 of the saving was due to fewer purchases of animals and the replacement of casualties in the Punjab Command by animals returned from the Chitral Relief Force; 3,7 to feed of animals, owing to fall in prices in Bengal and Burma, 1,5 to issue of grass from Government farms in Punjab, and 14,2 to short strength of animals in Burma, partly counterbalanced by 1,1 owing to increased rates for feed in the Punjab Command, 7,5 due to purchase of straw in Madras for issue in 1896-97 and by the retention of surplus animals returned from the Chitral Relief Force, and the cost of feed of mules specially purchased; 9,7 to the cost of permanent hired transport having been charged to the Chitral Relief Force and to short strength; 24,6 to fewer replacements of gear, carts, and equipment, and to the cost of replacing issues for special services having been charged to those services under *Miscellaneous Services*; 10,0 to less miscellaneous charges owing to less expenditure for clothing due to short strength of cattle attendants; and 5 to no expenditure having been incurred on rent and repair of buildings. The saving would have been larger, but for the fact that special purchases of mules, amounting to 7,7, were made. The saving, as compared with the actuals of the previous year, was due to fewer purchases of animals and to less charges for feed, hired transport, gear, carts, equipment, and clothing for attendants. Under *Ambulance Transport* the saving was due to less charges on doolies, gear, carts, etc., owing to fewer condemnations and repairs (3,2), to less clothing for bearers than anticipated (1,9).

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Remounts and Veterinary.

418. The details are given below :—

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
3,4	Supervising Staff	3,6	3,5	3,6
27,0	Depôt Establishments	27,3	27,0	26,9
9,2	Veterinary Inspection	9,5	9,2	9,1
34,6	Station Veterinary Hospitals	39,0	35,3	37,2
4	Veterinary Schools	6	6	4
2,6	Remount Depôt, Garden Reach	2,8	2,2	2,2
132,5	Purchase of Remounts	146,5	144,9	140,0
27,0	Feed of Cattle and Remounts	31,4	29,2	31,9
38,5	Miscellaneous	38,7	38,8	32,4
275,2		299,4	290,7	283,7

419. The saving under *Station Veterinary Hospitals* was due chiefly to variations in army ranks of officers, and to officers on duty having been below the authorised complement (1,2), to Exchange Compensation Allowance owing to alterations in the rate of exchange and absence of officers (5). Under *Purchase of Remounts* the saving was due to purchase of fewer young stock and at lower rates than anticipated (5,9), to more favourable rates of exchange for payments for Australian horses, and to fewer purchases for Sergeant Instructors of Volunteer Corps (3), to fewer purchases of mules for Mountain Batteries (3), and to less contingent expenses (4), partly counterbalanced by larger purchases of ponies for the Mounted Infantry, Burma (2). Under *Feed of Cattle and Remounts* the excess was due to increased purchases of grain and fodder in Bengal, owing to smaller outturns from cultivation farms (1,9), to purchase of grain in Madras for issue in 1896-97 (5), and to increased rations to young stock (3), partly counterbalanced by favourable rates for grain and fodder in the Madras and Bombay Commands (1,1), and by the receipt of some hay from the Commissariat Department free of charge, and by the reserve ordnance mules having been fed partly on cultivation produce and partly on stock (4). Under *Miscellaneous* the saving was chiefly due to less road expenses, owing to fewer movements to and from depôts (2,6), to less cultivation (4,5), to less expenditure on veterinary medicines and appliances (3), and to less contingent expenditure (1), partly counterbalanced by larger purchases and more extensive repairs of cattle gear and rolling stock (1,3).

Clothing Establishments.

420. The charges fall under the following sub-heads :—

1894-95 Accounts.		Budget.	1895-96. Revised.	Accounts.
10,0	Superintending Establishments	11,8	10,6	10,7
6,3	Manufacturing and Store Establishments	6,9	6,5	6,4
	Supplies and Services—			
124,6	Factories	191,0	113,8	109,4
33,6	Regimental	34,4	38,3	34,4
31,2	Compensation in lieu of clothing	30,1	32,6	32,2
2[illegible],7		274,2	201,8	193,1

421. Under the first two heads the saving occurred in the special provision for additional establishments in the Bengal and Madras Commands. Under *Supplies and Services, Factories*, the saving was due chiefly to the abolition of cloth tunics and trousers and undress jackets for the Artillery, and smaller purchases of boots, cloth, serge, and other articles, owing partly to the introduction of the new clothing scheme, and partly to the inability of contractors to supply articles during the year (37,1), to more favourable rates for certain articles (2,6), to certain materials for clothing for the Royal Artillery not having been received in time (6), to fewer cloaks, great-coats, shoulder cords, etc., for British troops having been made up, and to a smaller demand from Native troops in Madras for similar articles (5), to non-manufacture of summer clothing for British troops in the Madras Factory (1,9) to certain articles, provision for which had been made having been indented for from England (30,9), to non-purchase of cotton drill and other articles (4,5), and to utilization of old packing materials and to less incidental expenses (2,5). The saving, as compared with the previous year, was due to larger demands on England for stores. Under *Regimental* an excess of 5,0, owing to summer clothing for British troops in the Madras and Bombay Commands having been made up regimentally, instead of in the Factory, was

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Clothing Establishments—*continued.*

exactly counterbalanced by savings of 2,1 on account of clothing for reserve forces, owing to less replacements of kits and the transfer of a smaller number of men to the reserve than anticipated, and of 1,7 on account of charges provided for having appeared in the accounts of other years and by other small savings. The excess under *Compensation in lieu of Clothing* was due to more payments having been sanctioned.

Barrack Establishments.

422. The following are the details under this head :—

1894-95. Accounts.		Budget.	1895-96 Revised.	Accounts.
4,2	Executive Establishments	4,4	4,1	4,1
55,3	Subordinate Establishments	61,0	55,0	54,0
16,7	Station Conservancy	12,6	13,7	14,0
9,4	Barrack Furniture	9,9	9,8	10,7
49,9	Barrack Bedding	55,4	50,0	46,5
35,2	Lighting Charges	38,1	32,8	34,5
58,9	Miscellaneous	59,7	59,0	54,4
229 6		241,1	224,4	218,2

423. Under *Subordinate Establishment* the saving was due chiefly to less charges for punkha-pulling establishments (3,3) and tattie-watering establishments (2,3) owing to the absence of regiments on field service, to the employment of smaller establishments and for shorter periods at lower wages, and to the employment of transport attendants as punkha-pullers; to less charges for conservancy establishments (1,4), owing to the allowances authorised for certain out-posts in Burma not having been drawn, and to the employment of a smaller number of men, the excess under *Station Conservancy* was due to expenditure not foreseen when the Budget was framed. Under *Barrack Bedding* and *Lighting charges* the savings were generally due to the absence of troops on field service; but partly also in the case of the former to the issue of part-worn bedding to British troops on first arrival, and to the more favourable rates at which blankets were purchased, and in the latter to more favourable rates for kerosine oil in the Madras and Bombay Commands. Under *Miscellaneous* the saving was due to smaller condemnations, and repairs and replacements of miscellaneous supplies to barracks and hospitals than anticipated.

Administration of Martial Law.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts
	Judge Advocate-General's Department—			
6,4	Head-Quarters	6,3	6,4	6,3
15,2	Circles	17,0	15,0	15,1
19,9	Miscellaneous	19,2	19,5	20,5
41,5		42,5	40,9	41,9

424. The saving of 1,9 under *Circles* was due to variations in army ranks and grades of officers and to absence of officers on furlough, and was nearly covered by the excess of 1,3 under *Miscellaneous*, due chiefly to more charges on account of garrison and station prisons, owing to there having been larger number of prisoners than anticipated.

Medical Establishments.

425. The charges are classified under the following heads :—

1894-95. Accounts.				Budget.		1895-96. Revised.		Accounts.
			Medical Establishment—					
25,0			Head-Quarters and Commands	28 2		29,3		31,0
449,5			Districts	454,4		454,8		451,3
14,0			Nursing Service	14,2		13,7		13,5
26,3			Army Hospital Corps	29,0		27,0		27,1
19,5			Medical Store Depôts	20,2		19,3		19,4
1,5			Followers' Hospitals	2,1		1,5		1 3
16,0			Miscellaneous	15,4		13,4		11,9
	215,9		Medical Supplies		219,7		219,7	216,9
			Deduct—					
	23,6		Issues to other Departments		22,5		21,5	21,5
192,3				197,2		198,2		195,4
744,1				700,7		757,2		759,9

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Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Medical Establishments—*continued.*

426. Under *Medical Establishment, Head Quarters and Commands* there was an excess of 2,8, due chiefly to salaries of certain officers and establishments (2,8) provided for under *Army and Garrison Staff* having been charged to this head, to the old rates of pay having been drawn by the Principal Medical Officer, Bombay Command, for the whole year, and by his Secretary for part of the year, instead of the new rates provided for (9), to the Personal Assistant to the Principal Medical Officer, Madras Command having drawn pay as Secretary for a part of the year (1), and to more payments of Exchange Compensation Allowance, consequent on the above causes (2). These excesses were partly counterbalanced by savings due to officiating arrangements in place of officers on leave (4), and to reductions in establishments (9). Under *Districts* the saving was chiefly due to the abolition of two appointments of Principal Medical Officers of Districts (6,3), to less medical charge allowances (5), and to less charges for postage and contingencies (3), partly counterbalanced by excesses due to the deduction for probable saving not having been realised, partially counteracted by the abolition of the two appointments mentioned above (2,1), and to travelling charges owing to more movements of officers and establishments than anticipated (1,7). The saving under *Nursing Service* was due to the deduction for probable savings having proved to be insufficient (3), and to less Exchange Compensation Allowance due partly to above cause, and partly to alterations in rates of exchange (3). The saving under *Army Hospital Corps* was due to the provision for special concessions to the Army Hospital Corps not having been fully utilised and to short strength (2,0), and to less charges for travelling, postage, and other petty savings, due to ordinary fluctuations (4), partly counterbalanced by increased charges for good-conduct pay (5). Under *Medical Store Depôts* the short expenditure was due chiefly to savings in establishment charges, and exchange compensation, and to savings in postage and contingencies due to ordinary fluctuations. The employment of fewer temporary servants in Burma caused the saving under *Followers' Hospitals*. Under *Miscellaneous* the saving was due to the employment of fewer nursing orderlies in station hospitals than anticipated (4), to less expenditure owing to fewer pupils having been under instruction, and to charges on account of compensation in lieu of quarters to pupils in Madras having been paid by the Military Works Department (1,8), and to the closure of certain Cantonment Hospitals (1,1). Under *Medical Supplies* the saving was due chiefly to less expenditure for medical and surgical stores and hospital equipment supplied to hospitals, owing to less purchases than anticipated, and to the cost of replacement of losses, etc., having fallen to a certain extent on the various field operations in connection with which field hospitals were employed, to short supplies to Medical Depôts, chiefly due to the closure of certain cantonment hospitals in the Madras Command, and to less charges for freight, and miscellaneous items due to ordinary fluctuations. These savings were partly counterbalanced by increased expenditure for medical comforts and dieting sick due to increased sickness among troops and to higher rates than anticipated having been paid for wines. The *Issues to other Departments* fell short of the Budget owing to local bodies in Madras having been required to obtain their supplies independently of the Medical Store Department, partly counterbalanced by issues to new charitable dispensaries in the Bombay Command.

Ordnance.

427. The charges are sub-divided below:—

1895-96. Accounts.		Budget.	1896-97. Revised.	Accounts.
	ESTABLISHMENTS—			
[illegible]	Supervising Staff	41,9	40,3	40,6
18[illegible],9	Arsenals and Depôts	20[illegible],4	189,1	192,7
19[illegible],7	Factories	22[illegible],5	207,9	198,6
[illegible]	Fort Armaments	11,7	11,7	11,6
	STORES—			
10[illegible],1	For Arsenals and Depôts	133,9	126,1	147,8
176,5	For Factories	199,7	175,5	187,5
12,7	Freight	13,5	12,3	11,1
69,7	Camp Equipage	62,4	53,8	53,3
26	Line Gear	[illegible]	14,6	14,6
34,5	Other Charges	35,3	32,4	33,1
	Deduct—			
36,2	Supplies to other Departments	[illegible]	36,[illegible]	44,9
828,1		9[illegible]6,3	827,5	846,9

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Ordnance—*continued.*

428. The saving under *Supervising Staff* was due to the absence of an officer on leave, to savings in office establishments, to less Exchange Compensation Allowance in consequence of the above and alterations in the rates of exchange, and to a small extent to decreases in travelling, postage, and contingencies owing to ordinary fluctuations. Under *Arsenals and Depôts* the decrease was due to less Exchange Compensation Allowance, owing to alterations in the rates of exchange (1,8), to the employment of fewer extra temporary artificers, owing to less outturn (6,5), and to saving, arising from ordinary fluctuations in travelling, postage, etc., (1,1), partly counterbalanced by the deduction on account of probable savings not having been realised to the extent of 1,2. Under *Factories* the saving was due to fewer artificers having been employed, owing to less outturn than anticipated, to delay in completion of the new gun section building and Shell Factory extension at Cossipore, to increased machine work in the Gun Carriage Factory, Fatehgarh, to the wider application of the piece work system (15,9), to the abolition of the Ordnance Artificer Company, Madras, to reductions in Native establishments in that command, to less Exchange Compensation Allowance, owing to alterations in the rates of exchange. The excess under *Stores for Arsenals and Depôts* was the result of a change in classification, partly counteracted by the discontinuance of the issue at depôts and rest-camps of salitas and kit-bags to unarmed drafts arriving in India, and by less purchase of timber Under *Stores for Factories* the saving was due to smaller supply of stores to factories owing to smaller puchases of timber, to failure of contractors to supply certain stores, and to sufficiency of stock. The excess over the previous year's actuals was due to larger purchases owing to more extensive manufacture and for stock purposes. Under *Freight* the saving arose from smaller consignments of Ordnance Stores from England. Under *Camp Equipage* and *Line Gear* the savings were due to smaller purchases of materials and to a change in classification. The excess under *Supplies to other Departments* was due to issues to Military Works Department in connection with the erection of new workshops in the Foundry and Shell Factory, Cossipore, (3,5), and to the Mombassa Contingent (2 5), to the supply of accoutrements to the 1st Hyderabad Contingent (4), to the fitting up of machinery for the Military Works Department, Bombay Command, (4), to issues of gunpowder and barrels to that Department at Aden (5), and to stores for defence works (4), partly counterbalanced by smaller demands for magazine stores and ammunition boxes by the Police, etc., in Madras.

Other Effective Charges.

429. *Ecclesiastical charges* fell short of the Budget, chiefly owing to the allowances of Roman Catholic priests at certain stations having been discontinued in consequence of reductions of garrisons.

430. *Education charges* fell below the Budget, owing chiefly to less expenditure for Exchange Compensation Allowances, due to alterations in the rate of exchange ; to reorganisation of the Department of Military Education ; to variations in army ranks of officers ; to the absence on furlough of the Principal of the Lawrence Military Asylum at Sanawar ; to savings in establishments of that institution, and to fewer admissions of children in orphanages.

431. *Sea Transport charges.*—The saving was due to more economical arrangements having been sanctioned for conveyance of troops between Bombay and Burma (6,5), to adjustment of recoveries on account of the previous year by deduction from expenditure (1,3), to reduction in the contract rate for deck passages from Calcutta to Rangoon (1,4), and to less expenditure for Madras troops and followers proceeded to Burma (2,3).

432. The figures under *Miscellaneous Services* may be sub-divided as follows :—

1894-95. Accounts.		1895-96. Budget.	Revised.	Accounts
379,7	Expeditions and special charges . . .	377,2	2,041,3	1,966,9
95,9	Other Items	111,9	100,7	74,9
475,6		489,1	2,142,0	2,041,8

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Other Effective Charges.

433. The following are the details of the special expenditure :—

	1895-96. Budget.	1895-96. Accounts.
Arrear charges on account of—		
Lushai Expedition	2	...
Other Expeditions	...	1
Charges for—		
Wano Garrison	32,5	60,5
Chin Hills Operations, 1895-96	...	6
Kurram Escort	15,0	11,0
Tochi Garrison	...	60,7
Gilgit Agency	68,1	49,2
Kengtung-Garrison	...	14,4
Mekran Escort	1,5	6
Occupation of Chitral and its Communications	...	86,6
Mecong Escort	2,5	3,2
Afghan Baluch Boundary Escort	...	2
Afghan Boundary Demarcation	5,2	1,4
Waziri-Afghan Boundary Demarcation and Waziristan Field Force	102,2	57,2
Chitral Relief Force	150,0	1,610,3
Perso-Baluch Boundary Escort	...	1,9
	377,2	1,966,9

434. Of the excess of 1,589,7 under *Expeditions and Special charges* 163,6 was due to charges on account of the "Tochi Garrison," the "Kengtung Garrison," "occupation of Chitral and its communications," and the "Perso-Baluch Boundary Escort," for which there was no provision in the Budget. 1,469,3 on account of "Chitral Relief Force" and 28,0 for the "Wano Garrison." These excesses were counterbalanced to a small extent by savings in the provision for "Kurram Escort" (4,0), Afghan Boundary Demarcations" (3,8), "Waziri-Afghan Boundary Demarcations and Waziristan Field Force" (45,0), and the "Gilgit Agency" 18,9. Under *Other items* the saving was due chiefly to the amalgamation of the appointment of Military Examiner in Hindustani in the Madras Command with that of Persian and Hindustani Translator to the Government of Madras (2,0), to fewer officers, and men having passed in Native languages and to reduction in reward (4,5), to less travelling allowances (1,1), to less extra staff and command allowances (1,9), to savings on account of purchase and rents of lands and buildings (3,4), to over-estimate under telegrams and contingencies (16,0), and to less charges under camps-of-exercise and instruction, due chiefly to no camps-of-exercise having been held in the Punjab Command in consequence of the employment of troops on field service and to less expenditure in other commands.

435. The saving under *Volunteer Corps* was chiefly due to the appointment of Adjutant of the Administrative Battalion, Presidency Volunteer Rifles, having been vacant for a part of the year (4), to Exchange Compensation Allowance owing to alterations in the rate of exchange and the above cause (4), to less punkha-pulling charges in the Madras Command (3), to lapse of a portion of the grant for Volunteer buildings (1,2), to less capitation grants owing to fewer Volunteers having qualified for it (1,8), to less expenditure for construction of rifle ranges, camps-of-exercise, and allowances for field days (1,8), and to capitation grants having been drawn for fewer reservists than anticipated (6), partly counterbalanced by more travelling charges (9), due to more frequent moves of Sergeant Instructors than anticipated.

Non-effective Charges.

436. Under *Rewards for Military Services* the charges were less than anticipated. *Military Pensions to Europeans* showed a saving of 9,1, due almost entirely to less payments on account of capitalized pensions. Under *Military Pensions to Natives* there was a saving of 13,9, due chiefly to casualties and stipends not having been claimed when they fell due (4,5), to less charges for compensation for dearness of provisions to Madras pensioners owing to the favourable rates for rice (4,8), to fewer gratuities to Native soldiers and followers (1,3), and to less charges for family pensions owing to casualties, and to pensions not having been claimed (4,1), partly counterbalanced by more admissions of the hospital assistant class to the pension establishment (2), and by increased grants of gratuities (3) to men discharged from the Reserves. The small saving under *Widows' Pensions and Compassionate Allowances* was due to casualties, to pensions not having been claimed, and to transfers to England, partly counterbalanced by a fall in the rate of exchange for payment of pensions paid in sterling. Under *Superannuation Pensions and Gratuities* the excess was due to a greater number of admissions to the pension establishment, and to more discharges with gratuity than was anticipated.

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Expenditure in England.

437. Under *Home charges of British Forces serving in India* the saving occurred mainly in furlough charges. Under *Furlough allowances to Officers in the Indian Service* the decrease was due to fewer officers than anticipated having been at home on furlough. The saving under *Indian Troops Service* occurred in connection with hired transports. A larger number of officers than was estimated were provided with *Passages otherwise than in Troop-ships.* Under *Stores for India* the saving was due to the order for certain supplies of cordite having been cancelled, to payments to the War Office having fallen short of the estimate. The saving under *Retired Pay, etc., of British Forces on account of service in India* was due partly to adjustment of an excess payment (10,9) of the previous year, and partly to the payments having been less than was estimated. There were decreases in the several classes of *Miscellaneous Pensions.*

Upper Burma Charges.

438. The details of the extra charges for Upper Burma during the year, which amounted to 323,6 against 374,1 in 1894-95, are given below. The Upper Burma charges include 3 on account of cold weather field operations and 30,5 on account of Chin-Lushai:—

Grants	Upper Burma. Accounts. 1894-95	1895-96
Army and Garrison Staff	26,0	23,6
Administrative Staff	9,2	9,9
Regimental Pay, Allowances, and Charges	43,3	43,5
Commissariat Establishments, Supplies and Services	235,1	196,1
Remount and Veterinary Establishments, Supplies and Services	2,6	2,5
Clothing Establishments, Supplies and Services	...	...
Barrack Establishments, Supplies and Services	8,3	7,3
Administration of Martial Law	...	...
Medical Establishments, Supplies and Services	27,3	25,6
Ordnance Establishments, Stores and Camp Equipage	—1,4	—1,7
Ecclesiastical	1,5	1,0
Education	1	...
Sea Transport Charges	7,5	3,8
Miscellaneous Services	10,5	8,9
Volunteer Corps	3,1	2,8
Rewards for Military Services	6	...
Military Pensions	9	8
Total	374,1	323,6

Section LL.—SPECIAL DEFENCE WORKS—EXPENDITURE.

47.—Special Defence Works.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
217,9	EXPENDITURE . .	154,7	110,5	101,3

439. Owing to the completion of some works and the approaching completion of others the expenditure in 1895-96 fell short of that of the previous year by 116,6. The Budget Estimate of expenditure in India was over-estimated.

440. The distribution of expenditure is noted below :—

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
67,3	India	70,0	21,7	21,7
82,2	England	46,2	50,6	45,2
68,4	Exchange	38,5	38,2	34,4
217,9	TOTAL .	154,7	110,5	101,3

Section M.—PROVINCIAL ADJUSTMENT.

1894-95. Accounts.		1895-96. Budget.	1895-96. Revised.	1895-96. Accounts.
—560,9	TOTAL SURPLUS AND DEFICIT .	—623,3	+383,0	+379,1

DETAILS.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
Provincial.											
Revenue	Accounts . 1894-95	..	710,8	1,748,0	617,0	4,461,2	3,175,0	1,730,5	3,174 4	4,024,9	19,641,8
	Budget . 1895-96	...	839,0	1,972,7	650,0	4,419,7	3,255,2	1,751,0	3,193.4	4,140,6	20,236,6
	Revised . 1895-96	...	844,4	2,211.0	670,3	4,563.9	3,160.1	1,785,0	3,278,8	4,269.2	20,791,7
	Accounts . 1895-96		823 0	2,207,5	669.5	4,585,1	3,160,3	1,778,8	3 295,6	4,280,6	20,800,4
Expenditure	Accounts . 1894-95	...	815 9	2,020,3	644,4	4,291,4	3,341,0	1,755,3	3,082,1	4,127,4	20,077,8
	Budget . 1895-96	...	818 2	1,980,7	700,0	4,430,8	3,370,1	1,775,9	3,310,1	4,244 5	20,648,3
	Revised . 1895-96	...	807,5	1,971,8	655,5	4,441,0	3,302,5	1,781,7	3,[illegible]40,0	4 177 9	20 378,9
	Accounts . 1895-96		803,4	1,951,0	639,0	4,435,3	3,300,1	1,785,[illegible]	3,251 5	4,179,9	20,382,1
Surplus or Deficit.	Accounts . 1894-95	...	—105,1	—272,3	—27.4	+169.8	—166,0	—24,8	+92,3	—102,5	—436,0
	Budget . 1895-96	..	+ 20,8	—14,0	—41,0	—11,1	—120,9	—24 0	—122 7	—97,9	—411.7
	Revised . 1895-96		+ 39 9	+ 239.2	+ 19,8	+ 122,9	—1,33 4	+ 3,3	+ 32,8	+ 91,3	+ 412,8
	Accounts . 1895-96		+ 19,6	+ 226,5	+ 30,5	+ 149,8	—139,8	—7,1	+94,1	+ 100,7	+ 424,3
Closing Balance	Accounts . 1894 95		17,8	84,9	8 3	432 2	304,5	123 5	385 9	300,1	1,738,2
	Accounts . 1895-96	...	37,4	311 4	119,8	582,0	164,7	116,4	430,0	400,8	2,162,5
Local.											
Revenue	Accounts . 1894-95	14 0	112,3	164,2	135,7	723,0	1,046,2	375,8	1,104 1	516,7	4,192,9
	Budget . 1895-96	14 9	130,5	153,5	113 1	730,4	1,068,6	371,0	1,170 8	545,1	4,367,8
	Revised . 1895-96	14.3	133,6	171,2	112,8	726,5	1,054,0	382,1	1 245,6	557,0	4,397,1
	Accounts . 1895-96	14,7	126,5	173,9	112,9	732,8	1,049,0	383,0	1,260,2	569,8	4,426,0
Expenditure	Accounts . 1894-95	14,7	129,3	178,6	116,8	727,3	1,066,7	373 2	1,168,2	543,0	4,317,8
	Budget . 1895-96	15,3	151,6	206,6	139 5	764,8	1,096,0	389,1	1 200,8	564,7	4,519,4
	Revised . 1895-96	14,5	143,7	193,1	124,1	741,6	1,070,5	388,8	1,109,4	559,2	4,426,9
	Accounts . 1895-96	15,1	139,5	182,5	119,1	774,4	1,065,4	390,2	1,222,5	562,5	4,471,2
Surplus or Deficit	Accounts . 1894-95	+2	—17,0	—14,4	+18,9	—4,3	—20,5	+2,6	—64,1	—26,3	—124,9
	Budget . 1895-96	—4	—21,1	—53,1	—17,4	—34,4	—27,4	—17,2	—21,6	—19,6	—211,6
	Revised . 1895-96	—2	—10,1	—21,9	—11,3	—15,1	—16,5	+1,3	+40,2	—2,2	—29,8
	Accounts . 1895-96	—4	—11,0	—8,6	—6,2	—41,6	—15,8	—6,6	+37,7	+7,3	—45,2
Closing Balance	Accounts . 1894-95	15,2	68,2	112,6	42,5	170,8	111,5	201,7	377,2	378,7	1,478,4
	Accounts . 1895-96	14,8	57,2	104,0	36,3	120,2	95,7	195,1	414,9	386,0	1,433,2
Total.											
Revenue	Accounts . 1894 95	14,0	823,1	1,912,2	753,7	5,184,2	4,221,2	2,106,3	278,5	4,541,6	23,834,7
	Budget . 1895-96	14 9	969,5	2,126,2	773,1	5,150,1	4,323,8	2,[illegible]22,0	4,373,2	4 601 7	24,514,4
	Revised . 1895-96	14.3	978,0	2,382,2	783,1	5,[illegible]60,4	4,223,1	2,167,1	4 524,4	4,820,2	25,188,8
	Accounts . 1895-96	14,7	951 5	2,381,4	782,4	5,317,0	4,215 9	2,162,4	4,555,8	4,850,4	25,232,4
Expenditure	Accounts . 1894-95	14,7	945,2	2,198,9	761,2	5,018,7	4,407,7	2,128,5	4,250,3	4,670,4	24,365,6
	Budget . 1895-96	15,3	990,8	2,183,3	800,5	5 105,6	4,472,1	2,165,0	4,510,0	4,800,2	25,107,7
	Revised . 1895-96	14,5	951,2	2,164,9	774 0	5,182,0	4,373,0	2,162,8	4,445 4	4,737,1	24 805,8
	Accounts . 1895-96	15,1	942,9	2,103,5	758,1	5,209,7	4,371,5	2,176,1	4,474,0	4,742 4	24,853,3
Surplus or Deficit.	Accounts . 1894-95	+2	—122,1	—280,7	—8 5	+165,5	—180,5	—22,2	+28,2	—128,8	—560,9
	Budget . 1895-96	—4	—3	—67,1	—58,4	—45,5	—148,3	—42,1	—143,7	—117,5	—623,3
	Revised . 1895-96	—2	+16,8	+217,3	+8,5	+107,8	—149,0	+4,6	+76,0	+83,1	+383,0
	Accounts . 1895-96	—4	+8,6	+217,9	+21,3	+108,2	—155,6	—13,7	+81,8	+108,0	+379,1
Closing Balance.	Accounts . 1894-95	15,2	86,0	197,5	131,8	603,0	416,0	325,2	763,1	678,8	3,216,6
	Accounts . 1895-96	14,8	94 6	415,4	156,1	711,2	260,4	311,5	844,9	786,8	3,595 7

441. The figures shown under this head represent the surplus or deficit of each Provincial Government in respect of the revenues and charges assigned to it, including Incorporated Local Funds. The differences between the Estimates and Accounts under the various Revenue and Expenditure heads have been explained in detail in the foregoing pages, and the share of these pertaining to the Provincial and Local sections of the accounts for the several groups is given below separately for each province. The total Provincial and Local shares of the Revenues were, on the whole, better than the Budget by 569,8 and 118,2 respectively. The expenditure was in both cases less by 266,2 and 48,2 respectively, consequently the Provincial and Local balances were better than expected by 569,8 + 266,2 = 836,0 and 118,2 + 48,2 = 166,4 respectively. The Budget anticipated deficits in the Provincial and Local accounts to the extent of 411,7 and 211,6 respectively, and as there were improvements of 836,0 and 166,4 over the Budget as just shown, the Provincial balance was increased during the year by (836,0 —411,7) 424,3, and the Local balance was diminished by

(211,6 — 166,4) 45,2, or, taken together, the actual increase in the balances in the course of the year amounted to 424,3 —45,2 =379,1 as shown above. The improvement was contributed by all the Provinces except the North-Western Provinces, which showed a deficiency in receipts, chiefly under Irrigation, partly counterbalanced by decrease of expenditure under Irrigations and Buildings and Roads. The largest improvement occurred in Burma, chiefly in the Principal Heads of Revenue, Railways, and in the charges under Civil Departments and Buildings and Roads. Bengal, Madras, and Bombay also showed large improvements under the Principal Heads of Revenue, both in the Provincial and Local Sections. The improvement in Assam was due to the increase of receipts under the Principal Heads of Revenue and decrease of expenditure under that Direct Demands on the Revenues, Civil Departments and Buildings and Roads. The improvements in the other Provinces do not call for special notice.

442. The excess, as compared with the actuals of the previous year, was due chiefly to the refund of special contribution of 405,0 to Imperial made in 1894-95.

Central Provinces.

Revenue. 1894-95. Accounts.	Revenue. 1895-96. Budget.	Revenue. 1895-96. Revised	Revenue. 1895-96. Accounts.		Expenditure. 1894-95 Accounts.	Expenditure. 1895-96. Budget	Expenditure. 1895-96. Revised.	Expenditure. 1895-96. Accounts.
				PROVINCIAL—				
641,0	764,7	766,3	752,0	Revenue	172,8	176,2	178,3	175,7
5,0	7,3	9,4	8,6	Interest	5,7	7,8	7,8	7,6
1,4	1,3	1,8	1,4	Post Office, Telegraph and Mint	6,8	7,0	7,0	7,1
49,0	48,6	49,8	45,1	Civil Departments	412,9	416,0	414,5	416,8
9,4	11,4	11,1	10,4	Miscellaneous	45,9	55,0	53,1	52,3
...	...	...	...	Famine Relief and Insurance	6,4	...	...	..
5,0	5,7	6,0	5,5	Buildings and Roads	158,1	137,3	136,8	134,8
...	...	...	...	Transfers to Local	7,3	8,9	10,0	9,1
710,8	839,0	844,4	823,0	TOTAL	815,9	818,2	807,5	803,4
				LOCAL—				
74,0	91,3	92,6	89,7	Revenue	49,3	55,0	53,4	50,5
18,8	19,1	20,0	19,3	Civil Department	45,0	48,5	43,9	46,4
3,4	3,1	2,9	2,6	Miscellaneous	1,5	1,7	1,6	1,7
...	..	...	...	Famine Relief and Insurance	1,0	...	3	...
8,8	8,1	8,1	7,8	Buildings and Roads	32,5	46,4	44,5	40,9
7,3	8,9	10,0	9,1	Transfers from Provincial		...	...	...
112,3	130,5	133,6	128,5	TOTAL	129,3	151,6	143,7	139,5
823,1	969,5	978,0	951,5	GRAND TOTAL	945,2	969,8	951,2	942,9
				SURPLUS +, DEFICIT —	—122,1	—3	+26,8	+8,6

Burma.

Revenue 1894-95. Accounts	Revenue 1895-96 Budget.	Revenue 1895-96 Revised.	Revenue 1895-96 Accounts.		Expenditure. 1894-95. Accounts.	Expenditure. 1895-96. Budget.	Expenditure. 1895-96. Revised.	Expenditure. 1895-96. Accounts.
				PROVINCIAL—				
1,034,2	1,214,7	1,425,4	1,421,7	Revenue	336,2	341,3	337,7	345,0
1,5	1,7	1,7	1,9	Interest	1,2	1,5	1,3	1,2
..	...	.	...	Post Office, Telegraph and Mint	4,6	4,0	4,0	3,8
87,5	92,9	92,9	96,7	Civil Departments	692,2	742,2	713,3	727,7
8,4	8,3	8,4	8,0	Miscellaneous	89,0	95,7	92,8	90,6
595,6	655,0	660,0	655,3	Railways	565,2	537,7	555,0	563,0
10,2	11,0	12,5	13,6	Irrigation	62,6	36,7	37,1	37,0
1,6	10,1	10,1	10,3	Buildings and Roads	277,0	237,9	238,8	221,6
...	...	...	...	Transfers to Local	—7,7	—10,3	—8,8	—8,9
1,748,0	1,972,7	2,211,0	2,207,5	TOTAL	2,020,3	1,980,7	1,971,8	1,981,0
				LOCAL—				
109,2	102,8	115,7	113,2	Revenue	5,3	5,2	5,3	5,7
...	...	...	...	Interest	1	1	...	...
...	...	...	...	Post Office, Telegraph and Mint	9,1	9,7	9,5	9,5
7,3	7,0	7,9	8,6	Civil Departments	32,4	42,4	35,3	36,1
34,1	34,9	37,3	39,3	Miscellaneous	9,8	10,5	10,0	10,5
8,2	5,8	5,0	7,1	Irrigation	6,3	6,1	6,8	8,2
13,1	13,3	14,1	14,6	Buildings and Roads	115,6	132,6	125,6	112,5
—7,7	—10,3	—8,8	—8,9	Transfers from Provincial	...	...	...	...
164,2	153,5	171,2	173,9	TOTAL	178,6	206,6	193,1	182,5
1,912,2	2,126,2	2,382,2	2,381,4	GRAND TOTAL	2,198,9	2,193,3	2,164,9	2,163,5
				SURPLUS +, DEFICIT —	—286,7	—67,1	+217,3	+217,9

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Assam.

Revenue. 1894-95. Accounts.	Revenue. 1895-96. Budget.	Revenue. 1895-96. Revised.	Revenue. Accounts.		Expenditure. 1894-95. Accounts.	Expenditure. 1895-96. Budget.	Expenditure. 1895-96. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
560,6	591,5	609,1	603,5	Revenue	124,4	144,7	124,7	121,1
1	1	1	1	Interest . . .	1	1	1	1
...	...	...	...	Post Office, Telegraph and Mint	2	2	2	2
33,1	42,1	36,8	36,3	Civil Departments . .	290,4	329,2	300,6	303,4
5,7	9,5	6,6	11,1	Miscellaneous . . .	25,4	27,0	25,6	24,4
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	1,1	4,6	2,0	1,1
9,9	10,0	10,1	10,7	Railways	18,0	18,8	19,5	19,8
7,6	5,8	7,6	7,8	Buildings and Roads . .	137,4	154,4	156,8	147,8
...	...	...	...	Transfers to Local . .	47,4	21,0	21,0	21,1
617,0	659,0	670,3	669,5	TOTAL .	644,4	700,0	650,5	639,0
				LOCAL—				
64,0	65,5	65,5	64,9	Revenue	7	4	8	7
..	..	...	...	Post Office, Telegraph and Mint	4,2	4,4	4,3	4,3
12,7	15,0	13,9	14,3	Civil Departments . .	31,5	36,9	34,0	34,1
7	8	1,1	1,6	Miscellaneous . . .	2,8	3,4	2,9	2,8
10,9	10,8	11,3	11,0	Buildings and Roads . .	77,6	85,4	82,1	77,2
47,4	21,0	21,0	21,1	Transfers from Provincial .	...	...	...	..
135,7	113,1	112,8	112,9	TOTAL .	116,8	130,5	124,1	119,1
752,7	772,1	783,1	782,4	GRAND TOTAL .	761,2	830,5	774,6	758,1
				SURPLUS +, DEFICIT — .	—8,5	—58,4	+8,5	+24,3

Bengal.

Revenue. 1894-95. Accounts.	Revenue. 1895-96. Budget.	Revenue. 1895-96. Revised.	Revenue. Accounts.		Expenditure. 1894-95. Accounts.	Expenditure. 1895-96. Budget.	Expenditure. 1895-96. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
3,210,0	3,253,3	3,325,4	3,334,7	Revenue . . .	599,5	641,3	630,6	634,0
20,4	23,6	24,0	21,3	Interest . . .	16,9	21,8	20,1	19,1
4	5	5	5	Post Office, Telegraph and Mint . . .	9	1,0	8	4
387,4	391,2	400,5	387,0	Civil Departments .	2,434,6	2,477,4	2,467,8	2,472,5
121,9	105,7	121,8	123,4	Miscellaneous . .	313,3	336,5	330,6	321,8
433,2	365,0	411,3	435,3	Railways . . .	...	...	1	1
240,1	238,6	231,5	231,0	Irrigation . . .	529,3	558,5	552,1	533,2
47,8	41,8	48,9	51,9	Buildings and Roads .	273,0	283,2	317,9	327,0
...	...	...	...	Transfers to Local .	123,9	111,1	121,0	126,6
4,461,2	4,419,7	4,563,9	4,585,1	TOTAL .	4,291,4	4,430,8	4,441,0	4,435,3
				LOCAL—				
448,2	460,0	447,5	445,7	Revenue . . .	36,2	34,9	34,9	33,8
3,8	4,5	3,6	3,6	Interest . . .	2,7	1,9	2,1	1,9
7	8	9	1,0	Post Office, Telegraph and Mint . .	36,8	37,0	36,0	35,6
80,4	83,9	86,4	86,6	Civil Departments .	188,1	201,5	200,7	207,6
21,2	25,1	20,6	18,9	Miscellaneous . .	11,7	13,2	12,4	13,7
...	...	...	...	Famine Relief and Insurance . .	2,7	5,0	...	1
1,4	1,3	1,5	1,5	Irrigation . . .	9	1,3	5	4
43,4	43,7	45,0	48,9	Buildings and Roads .	448,2	470,0	455,0	481,3
123,9	111,1	121,0	126,6	Transfers from Provincial . . .	...	...	...	...
723,0	730,4	726,5	732,8	TOTAL .	727,3	764,8	741,6	774,4
5,184,2	5,150,1	5,290,4	5,317,9	GRAND TOTAL .	5,018,7	5,195,6	5,182,6	5,209,7
				SURPLUS +, DEFICIT — .	+165,5	—45,5	+107,8	+108,2

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

North-Western Provinces and Oudh.

Revenue. 1894-95. Accounts.	Revenue. Budget.	Revenue. 1895-96. Revised.	Revenue. Accounts.		Expenditure. 1894-95. Accounts.	Expenditure. Budget.	Expenditure. 1895-96. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
2,278,7	2,457,2	2,463,4	2,453,7	Revenue . . .	536,1	557,4	541,1	537,0
24,9	42,2	44,8	45,3	Interest . . .	34,6	40,1	39,4	39,0
173,6	169,8	170,8	168,3	Civil Departments .	1,407,9	1,414,9	1,416,3	1,423,8
39,1	35,5	35,2	39,4	Miscellaneous . .	273,3	271,4	277,6	286,7
...	...	...	...	Famine Relief and Insurance . . .	2	...	10,0	17,9
...	...	...	...	Railways . . .	4,0	...	...	...
578,4	477,0	376,9	381,7	Irrigation . . .	559,1	563,4	531,6	521,1
80,3	73,5	78,0	77,9	Buildings and Roads .	304,9	308,6	282,2	285,6
...	...	...	...	Transfers to Local .	220,9	220,3	204,3	195,0
3,175,0	3,255,2	3,169,1	3,166,3	TOTAL .	3,341,0	3,376,1	3,302,5	3,306,1
				LOCAL—				
765,3	788,9	788,4	792,7	Revenue . . .	336,2	354,5	341,7	343,3
1,8	1,9	2,0	2,2	Interest . . .	...	...	...	...
...	...	...	...	Post Office, Telegraph and Mint .	18,6	18,9	18,7	18,7
36,5	36,2	37,4	37,1	Civil Departments .	473,0	480,8	475,4	473,6
14,0	13,9	13,9	13,7	Miscellaneous . .	4,0	3,8	4,1	5,0
7,7	7,4	8,0	8,9	Buildings and Roads .	234,9	238,0	230,6	224,8
220,9	220,3	204,3	195,0	Transfers from Provincial	...	...	...	...
1,046,2	1,068,6	1,054,0	1,049,6	TOTAL .	1,066,7	1,096,0	1,070,5	1,065,4
4,221,2	4,323,8	4,223,1	4,215,9	GRAND TOTAL .	4,407,7	4,472,1	4,373,0	4,371,5
				SURPLUS +, DEFICIT— .	—186,5	—148,3	—149,9	—155,6

Punjab.

Revenue. 1894-95. Accounts.	Revenue. Budget.	Revenue. 1895-96. Revised.	Revenue. Accounts.		Expenditure. 1894-95. Accounts.	Expenditure. Budget.	Expenditure. 1895-96. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
1,495,1	1,512,9	1,539,1	1,533,3	Revenue . . .	311,8	315,7	315,4	318,1
27,4	27,4	26,9	25,5	Interest . . .	20,8	22,0	20,9	20,5
1,0	7	1,0	7	Post Office, Telegraph and Mint . . .	15,4	16,2	15,7	15,7
134,0	134,2	135,2	137,4	Civil Departments .	1,049,6	1,075,3	1,061,9	1,064,6
26,6	25,2	25,8	25,8	Miscellaneous . .	148,1	160,1	148,5	150,5
6,5	12,3	12,2	11,4	Irrigation . . .	12,2	6,8	7,3	6,3
39,9	38,3	44,8	44,7	Buildings and Roads .	256,4	239,2	269,0	267,1
...	...	...	...	Transfers to Local .	—59,0	—59,4	—57,0	—56,9
1,730,5	1,751,0	1,785,0	1,778,8	TOTAL .	1,755,3	1,775,9	1,781,7	1,785,9
				LOCAL—				
369,5	369,5	369,5	369,5	Revenue . . .	130,4	130,2	135,8	134,1
1	1	1	1	Interest . . .	...	...	...	3
4,8	4,9	5,1	5,0	Post Office, Telegraph and Mint . . .	5,4	5,4	5,7	5,4
29,5	28,0	30,2	30,4	Civil Departments .	131,1	135,1	132,7	133,3
3,5	3,0	4,1	5,2	Miscellaneous . .	6,9	7,8	7,5	7,6
2,2	1,7	2,4	2,3	Irrigation . . .	1	1	1	1
25,2	24,1	27,7	28,0	Buildings and Roads .	99,3	110,5	99,0	109,4
—59,0	—59,4	—57,0	—56,9	Transfers from Provincial	...	...	...	...
375,8	371,9	382,1	383,6	TOTAL .	373,2	389,1	380,8	390,2
2,106,3	2,122,9	2,167,1	2,162,4	GRAND TOTAL .	2,128,5	2,165,0	2,162,5	2,176,1
				SURPLUS +, DEFICIT— .	—22,2	—42,1	+4,6	—13,7

Section M.—PROVINCIAL ADJUSTMENT—*concluded.*

Madras.

Revenue. 1894-95. Accounts.	Revenue. Budget.	Revenue. 1895-96. Revised.	Revenue. Accounts.		Expenditure. 1894-95. Accounts.	Expenditure. Budget.	Expenditure. 1895-96. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
2,854 3	2,887,7	2,940,1	2,947,0	Revenue	764.5	792,7	777.5	775,0
18,1	16 8	15,8	15,7	Interest	16,7	15,3	15,8	15,9
...	...	...	...	Post Office, Telegraph and Mint	8,5	9,5	8,6	8,8
212,0	20..,5	226,8	236,5	Civil Departments	1,457,7	1,502,2	1,469,3	1,479.0
34,9	31,0	34,1	35,4	Miscellaneous	248,5	240,8	244,8	257,8
...	...	...	...	Famine Relief	1	...	2	2
...	...	...	...	Construction of Railways	12,7	3,8	6,0	5,3
21,2	2 ,5	24,8	24,7	Railways	12,3	14,0	15,4	15,3
18,2	18,6	18,2	16,7	Irrigation	333,4	377,2	363,3	355,6
15,7	15,3	19,0	19,6	Buildings and Roads	251,1	359,1	344,1	338,7
...	...	...	...	Transfers to Local	—23,4	1,5	1.0	—1
3,174,4	3,193,4	3,278,8	3,295,6	TOTAL	3,082,1	3,316,1	3,246,0	3,251,5
				LOCAL—				
926,3	990,1	1,050,6	1,066,4	Revenue	450,0	466,2	462,6	466,2
12,8	4,6	4,3	4,3	Interest	5	5	5	4
25,0	26,5	25,7	25,0	Civil Departments	282,4	291,5	290,1	291,2
64,0	60,2	63,9	62,8	Miscellaneous	31,9	35 3	33,8	32,1
...	...	...	...	Irrigation	1,0	8	2,4	2,8
99,4	96,9	100,1	101,8	Buildings and Roads	402,4	406,5	410,0	429,8
—23,4	1 5	1,0	—1	Transfers from Provincial	...	...	...	...
1,104,1	1,179,8	1,245,6	1,260,2	TOTAL	1,168,2	1,200,8	1,149,4	1,222,5
4,278,5	4,373,2	4,524,4	4,555,8	GRAND TOTAL	4,250,3	4,516,9	4,445,4	4,474,0
				SURPLUS +, DEFICIT—	+28,2	—143,7	+79,0	+81,8

Bombay.

Revenue. 1894-95 Accounts.	Revenue. Budget.	Revenue. 1895-96. Revised.	Revenue. Accounts.		Expenditure. 1894-95. Accounts.	Expenditure. Budget.	Expenditure. 1895-96. Revised.	Expenditure. Accounts
				PROVINCIAL—				
3,692,6	3,824,6	3,940,4	3,945,8	Revenue	1,793,9	1,823,3	1,798,7	1,801,4
29,3	30,3	29,7	30,3	Interest	22,8	25,2	24,3	24,2
...	...	...	...	Post Office, Telegraph and Mint	10,3	10,4	10,1	10,1
155,2	154,1	157,5	161,0	Civil Departments	1,613,3	1,674,0	1,645,7	1,638,4
42,7	35,9	35,6	36,4	Miscellaneous	271,8	275,6	271,0	274,4
...	...	...	...	Construction of Railways	5,9	1,0	1,7	1,3
14,6	14,0	16,0	17,5	Railways	10,7	11,0	11,9	12,6
1,7	2,4	2,4	2,3	Irrigation	9	6,2	1,8	2,2
88,8	85,3	87,6	87,3	Buildings and Roads	333,1	347,3	340,9	340,0
...	...	...	...	Transfers to Local	64,7	70,5	71,8	75,3
4,024,9	4,146,6	4,269,2	4,280,6	TOTAL	4,127,4	4,244,5	4,177,9	4,179,9
				LOCAL—				
313,9	338,0	342,8	353,2	Revenue	35,1	42,9	36,3	39,1
1,0	8	9	8	Interest	9	8	8	9
69,3	71,9	71,4	70,0	Civil Departments	215,6	229,0	219,2	217,8
1,6	2,1	1,7	1,7	Miscellaneous	8,5	9,3	7,9	8,0
66,2	61,8	68,4	68,8	Buildings and Roads	282,9	282,7	295,0	296,7
64,7	70,5	71,8	75,3	Transfers from Provincial	...	...	..	...
516,7	545,1	557,0	569,8	TOTAL	543,0	564,7	559,2	562,5
4,541,6	4,691,7	4,826,2	4,850,4	GRAND TOTAL	4,670,4	4,809,2	4,737,1	4,742,4
				SURPLUS +, DEFICIT—	—128,8	—117,5	+89,1	+108,5

Section N.—EXPENDITURE NOT CHARGED TO REVENUE.

1894-95. Accounts.		1895-96. Budget.	Revised.	Accounts.
4,446 2	EXPENDITURE . .	4,400,0	4,327,2	4,087,2

443. In 1894-95 the Capital Expenditure on Railways and Irrigation Works amounted to 5,003,1, of which 556,9 was met out of the Famine Insurance Grant. In the Budget for 1895-96, that grant having been suspended owing to Financial pressure, the whole of the Capital Expenditure was provided under this head outside the Revenue Account. The total expenditure provided in the Budget Estimate was 4,400,0 made up of 3,700,0 for Railways and 700,0 for Irrigation Works. During the course of the year it was considered expedient to raise the grant, and 4,862,0 was accordingly provided in the Revised Estimate.

444. The following table shows the comparison of the whole of the Capital Expenditure with the Estimates of the year and the actuals of the previous year:—

1894-95. Accounts.		1895-96. Budget.	Revised.	Accounts.
556,9	34.—Construction of Protective Railways	...	534,8	529,9
3,852 1	48.—State Railways	3,700,0	3,622,2	3,387,2
594,1	49.—Irrigation Works	700,0	705,0	700,0
5,003,1		4,400,0	4,862,0	4,617,1

445. The provision made for expenditure in England on stores could not be fully utilized, and endeavours were made to counterbalance this lapse by the more vigorous prosecution of work in India, but these efforts were only partially successful owing to the late date at which the probability of a lapse in England was known, and the total actual expenditure amounted only to 4,617,1, out of which 529,9 was charged to Revenue under Protective Railways on the partial restoration of the Famine Insurance Grant.

48.—State Railways.

1894-95. Accounts.		Budget.	1895-96. Revised.	Accounts.
	PRINCIPAL LINES UNDER CONSTRUCTION—			
183,1	Godhra-Rutlam	35,0	31,6	27,4
7,0	Rutlam-Nagda	240,0	131,6	158,7
203,1	Mu Valley	120,0	121,9	114,3
...	Mandalay-Kunlon	...	56,0	59,4
125,3	Assam-Bengal, Part I	195,0	85,0	62,5
729,8	Assam-Bengal, Part II	305,0	377,0	320,4
94,5	Cawnpore-Lucknow-Gogra	140,0	110,2	101,2
...	Rae Bareli-Benares	...	60,0	59,2
50,4	Wazirabad-Lyalpur	170,0	207,1	190,8
608,0	Mushkat-Bolan	351,4	208 2	199,5
94,7	Kotri-Rohri	500,0	675,7	665,3
85,3	Mari Attock	150,0	259,8	266,6
814,8	East Coast*	500,0	690,0	696,7
..	Bezwada-Madras (Ennore-Bezwada Section) . . .	...	140,0	139,5
3,086,0	TOTAL .	2,706,4	3,148,1	3,061,5
	PRINCIPAL OPEN LINES—			
388,3	East Indian	310,0	310,0	249,4
113,9	Rajputana-Malwa System	63,6	102,9	99,8
41,8	Burma	—8,9	—11,0	—6,5
60,3	Eastern Bengal	120,0	141,6	142,5
25,8	Tirhoot	70,0	60,3	50,8
157,3	Oudh and Rohilkhand	164,3	135,9	122,4
206,6	North-Western	187,4	199,1	214,1
104,0	" Gradient Improvements	—26,1	3,9	1,1
18,5	South Indian	85,0	45,0	38,2
1,116,5	TOTAL . . .	965,3	987,7	911,8
94,5	Other Railways	111,6	73,9	59,8
11 ,0	Stores and Reserve	—83,3	—52,7	—116,0
4,409,0	GRAND TOTAL . .	3,700,0	4,157,0	3,917,1

* Includes the Bezwada Extension Railway.

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

48.—State Railways—*continued.*

1894-95. Accounts.		1895-96. Budget.	Revised.	Accounts.
	DISTRIBUTED AS BELOW :-			
556,9	34.—Construction of Protective Railways	...	534,8	529,9
3,852,1	48.—State Railways	3,700 0	3,622,2	3,387,2
4,409,0	TOTAL . .	3,700,0	4,157,0	3,917,1
2,943,8	India	2,147,2	2,921,3	2,721,2
799,8	England	847,0	704,5	679,6
665,4	Exchange	705,8	531,2	516,3
4,409,0	TOTAL . .	3,700.0	4,157,0	3,917,1

446. As regards the *Lines under Construction*, the lapse on the Godhra-Rutlam Railway was due to the clearance of the suspense accounts on the completion of the line which it was anticipated would be effected in 1894-95 not having taken place till 1895-96, in which year's accounts the credit appears. The excess on the Mari-Attock Railway was due to vigorous prosecution of works, with a view to the early completion of the line. The lapse on the Mushkaf-Bolan Railway was due to provision having been made for English stores for doubling the line, but this was eventually altered to provision for a single track, and also to heavier sales of materials to other lines than were anticipated. The grant for the East Coast Railway was exceeded in consequence of insufficient provision having been made for Formation, Ballast, Bridge-work and Ferries to meet the requirements of traffic The lapse on the Assam-Bengal Railway, Part I, is due to the estimates of their expenditure by land acquisition officers having been considerably in excess of what was actually spent, and partly to a write-back from Part I to Part II for buildings and land taken up for manufacturing operations. In accordance with the agreement with the Assam Bengal Railway Company, the Secretary of State provides funds for Part II—Construction—when the Company's paid up Capital is exhausted; the expenditure on this account in excess of the Company's paid up capital was 320,4. The lapse on the Rutlam-Nagda Railway was due to provision having been made in the Budget for expenditure on the entire length from Rutlam to Ujjain, but it was subsequently decided that the Nagda-Ujjain Section should be constructed out of funds provided by the Gwalior Durbar The grant of the Kotri-Rohri Railway was exceeded owing to the works having been vigorously pushed forward, and to expenditure having been incurred in connection with the Indus bridge at Kotri. The grant of the Wazirabad-Lyallpur Railway was exceeded owing to erection of rolling-stock for which no provision was made. The lapse on the Cawnpore-Lucknow-Gogra Railway was due to the fact that the Budget was based on the preliminary estimate for the project which was subsequently very considerably modified and large savings effected on several items in the final estimate, more particularly under Permanent way, the actual rates for both new and second-hand materials being below estimate rates.

447. No separate provision was made in the Budget Estimate for the construction of the Rae Bareli-Benares, Mandalay-Kunlon, Bezwada-Madras (Ennore-Bezwada Section) railway lines which were commenced during the course of the year, the funds required being met from the reserve and from savings on the grants of other lines.

448. As regards the *Open Lines* there was a lapse on the East Indian Railway which was due to the fact that in the Budget Estimate provision was made from the head "48" to the extent of 310,0, the balance of expected outlay being provided from funds raised by the Company by the issue of debentures. The Secretary of State has directed that the funds raised by the Company should first be applied to meet capital outlay, and when exhausted the Imperial funds should be drawn against. The sum thus expended out of Imperial funds amounts to 249,4. The grant of the Rajputana-Malwa Railway system was exceeded owing to the works at Ujjain having remained at debit of miscellaneous advances at close of the year, to increased purchases of coal, and to smaller issues of stores to Revenue than was anticipated. The grant of the Eastern Bengal Railway was exceeded owing to work having begun on the doubling of the line from Ranaghat to Poradah and to the purchase of sleepers. The lapse on the Tirhoot Railway was due to short outlay under Bridgework, changing of girders over Boor Gunduck, Kosi and Bagmatti and other bridges on the Eastern Branch, and under rolling-stock, and to larger credits realized from Revenue than anticipated. The lapse on the Oudh and Rohilkhand Railway was due to certain proposed works, the principal of which being interlocking at stations, travelling cranes and new press building having been deferred or abandoned; to savings in ballasting, repairs to breaches at the Gurrah river and transfer of an engine to the North Western Railway, and to sales of surplus plant and stores which could not be foreseen. The grant of the North Western Railway was exceeded owing to the doubling of the line between Karachi and Kotri and to the transfer of an engine from the Oudh and Rohilkhand Railway. The excess on the Gradient Improvement works was due to more work having been done on earthwork on the Bakrala and Sehala projects, and on bridges over the Rivers Ling,

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*concluded.*

48.—State Railways—*concluded.*

Kurring, and Sohan. The lapse on the South Indian Railway was due to the postponement of several large works, and to a lapse in the amount provided for outlay in England.

449. On *other Railways* the principal lapses occurred on the Warora Colliery, due to the abandonment of work in connection with the proposed new pits Nos. 7 and 8; and on the Dhond and Manmad Railway due to a saving on the estimated English cost of girders required for the replacement of 7 spans of Warren girders, and to the arrival of those girders too late to admit of the completion of the work during the year.

450. The decrease in the expenditure in England was due to the demands for stores having been less than estimated.

49.—Irrigation Works.

1894-95. Accounts.		1895-96. Budget.	Revised.	Accounts.
31,1	Orissa Canals	11,1	—1,2	—2,7
3,9	Sone Canals	2,9	4,3	1,5
28,4	Ganges Canal	30,9	33,8	36,1
22,9	Lower Ganges Canal	25,8	19,7	18,9
9,6	Agra Canal	9,7	12,1	11,9
5,6	Eastern Jumna Canal	6,6	18,9	17,7
78,6	Western Jumna Canal, including Sirsa Branch	49,5	65,4	65,9
35,3	Bari Doab Canal	22,0	18,3	17,1
3,8	Sirhind Canal	13,3	8	—1,6
170,9	Chenab Canal	197,0	261,0	263,1
40,8	Kistna Delta System	44,8	53,8	54,3
96,0	Periyar Project	64,4	69,6	72,9
32,0	Eastern Nara Works	18,6	—20,9	—20,9
16,4	Jamrao Canal	139,8	107,8	104,0
18,8	Other Projects	63,6	61,6	61,8
594,1	TOTAL OUTLAY	700,0	705,0	700,0
	Distributed as below:—			
585,8	India	695,2	698,9	693,6
4,5	England	2,6	3,5	3,6
3,8	Exchange	2,2	2,6	2,8

451. The increase in the expenditure, as compared with that of the previous year, was due to the restriction of expenditure in 1894-95 owing to financial pressure. The expenditure has very closely worked up to the Budget Estimate.

Section O.—PERMANENT DEBT.

	Budget.	1895-96. Revised.	Accounts.
INDIA—			
Discharged	890,1	591,1	584,8
ENGLAND—			
Discharged—			
India 4 per cent. Stock	...	1,6	1,6
NET BOTH	—890,1	—592,7	—586.4

TEMPORARY DEBT.

ENGLAND—			
Temporary Loans Incurred	2,000,0	2,000,0	2,000 0
Temporary Loans Discharged	2,000,0	2,000,0	2,000,0

452. Detailed explanation of the various entries under this head has already been given on page 41, where the interest charges were considered.

Section P.—UNFUNDED DEBT.

	1895-96. Budget.	Revised.	Accounts.
Special Loans	..	+9	+7
Treasury Notes and Service Funds, India	+52,4	+67,5	+143,2
Savings Bank Deposits	+469,9	+585,1	+595,1
TOTAL	+522,3	+653,5	+739,0

453. The credit entry under "Special Loans" represents the adjustment of the commutation value of lapsed Wasika pensions revived during the course of the year. The entry in the Accounts under Treasury Notes and Service Funds includes the adjustment of two years' interest on account of the Uncovenanted Service Family Pension Fund, Bengal, as explained in paragraph 122 under 14—Interest on other obligations and the sale-proceeds of the Government Promissory Notes belonging to the Madras Assistant Surgeons' Fund. The details of *Savings Bank Deposits* are as follow :—

	Budget.	Revised.	Accounts.
Presidency Savings Banks	—20,6	—69,0	—153,1
Post Office Savings Banks	+364,0	+535,0	+640,5
State Railway Provident Institutions	+56,5	+66,8	+62,5
Civil Engineers' Provident Fund	+39,1	+22,5	+26,8
Regimental Savings Banks	+5	+21,5	+9,5
Special accounts	+30,4	+8,3	+8,9
TOTAL	+469,9	+585,1	+595,1

454. The large fluctuation under *Presidency* and *Post Office Savings Banks* was due to the transfer of the Presidency Savings Banks to the Post Office. Those under *Regimental Savings Banks* are dependent to a great extent on the transfers of British Regiments between India and England and are not therefore susceptible of an accurate forecast. Under *Special Accounts* the falling-off was due to the fixed deposit of 20,0 in the hands of the Administrator General, Bombay, being refunded to that officer, and to the withdrawal of 1,1 by the Director of the Bengal Christian Family Pension Fund for investment in Government Securities.

Section Q.—DEPOSITS AND ADVANCES.

	Budget.			1895-96. Revised.			Accounts.		
	Cr.	Dr.	Net.	Cr.	Dr.	Net.	Cr.	Dr.	Net.
INDIA—									
Provincial Balances (net)	...	...	— 623,3	...	...	+ 383,0	...	...	+ 379,1
Excluded Local Funds	788,0	796,5	— 8,5	799,2	816,1	— 16,9	790 6	798,2	— 7,6
Railway Funds	484,3	484,3	..	87,9	88,9	— 1,0	78,7	69,4	+ 9,3
Deposits of Sinking Funds	68,7	...	+ 68,7	11,8	5	+ 11,3	16,6	5,8	+ 10,8
Departmental and Judicial Deposits	16,994,8	16,948,4	+ 46,4	17,828,0	17,650,1	+ 177,9	18,472,1	18,279,0	+ 193,1
Advances	2,746,1	2,557,7	+ 188,4	2,811,4	2,750,3	+ 61,1	3,840,1	3,731,0	+ 109,1
Suspense Accounts	12,1	22,9	— 10,8	12,6	57,8	— 45,2	41,4	223,4	— 182,0
Exchange on Remittance Accounts (net)	...	...	+ 127,7	...	...	— 1,211 4	...	...	— 906,9
Miscellaneous	...	610,5	— 610,5	...	441,7	— 441,7	3	918,7	— 918,4
ENGLAND	1	1,4	— 1,3	1,1	5,4	— 4,3	7	3,2	— 2,5
TOTAL			— 823,2			— 1,087,2			—1,316,0

455. The net credit under *Provincial Balances* has been explained in paragraph 441. The improvement in the net result under *Excluded Local Funds* occurred mainly in Bombay, and was due to the transfer of certain Funds to Personal Deposits. Under *Railway Funds* the net credit was chiefly on account of the Fire Insurance, the Guarantee and Contractors' security and the Provident Funds of the Bombay, Baroda and Central India Railway, the Fire Insurance Fund of the Great Indian Peninsula Railway, and the Provident Fund of the Madras Railway. The Budget under *Deposits of Sinking Funds* provided for the receipts on account of the Victoria Dock, Bombay, and the Kidderpore Dock in Bengal, but no portion of the amount on account of the latter was recovered during the year. The debit in account represents the balance of the Lahore Water Works Sinking Fund which has been credited to Government towards the repayment of the principal of the loan granted to the Municipality. The character and magnitude of the transactions recorded under *Judicial and Departmental Deposits* render an accurate forecast impossible. The net credit was contributed chiefly by Bengal in Revenue Deposits, Civil Courts Deposits, Criminal Courts Deposits, and Municipal Funds Deposits, by the North Western Provinces in Personal Deposits and Trust Interest Funds, by Punjab in the Revenue Deposits and Personal Deposits, by Madras in the Revenue, Civil Courts and Municipal Funds Deposits, by Bombay in the Revenue, Civil Courts, Personal Deposits, Municipal Funds and Trust Interest Fund. Under Personal Deposits the increase was partly due to the transfers referred to above from "*Excluded Local Funds.*"

456. The net figures entered against the head *Advances* may be divided as follows :—

	Budget.	Revised.	Account.
Coinage Accounts	+ 100,0	— 21,0	+ 21,2
Other Advances	+ 88,4	+ 82,1	+ 87,9
	+ 188,4	+ 61,1	+ 109,1

457. The Budget under *Coinage Accounts* provided only for a reduction of 100,0 in the Small Coin Depôt balances, but the actuals show a reduction of 52,2 in these balances. There was a debit of 12,6 on account of an increase in the balances of Bullion at the Mints, chiefly due to the coinage of Dollars at the Bombay Mint for the Government of the Straits Settlements. There was a debit of 18,4 under Copper Coinage Account, due to an increase of 22,9 in the stock of coin and copper at the Mints, and the Small Coin Depôts at the close of the year, reduced by a credit of 4,5 on account of profits. The net credit under *Other Advances* is the final outcome of a number of transactions which do not require special notice here. Under *Suspense Accounts* the debit of 182,0 was chiefly on account of Pre-audit cheques, and on account of balances in the hands of Departmental Officers, notably of the Opium Agents at Behar and Benares.

458. The gross credits and debits working up to the net figures under *Exchange on Remittance Accounts* are as follows :—

	Budget, 1895-96. Sterling Amount.	Exchange. Cr.	Exchange. Dr.		Accounts, 1895-96. Sterling Amount.	Exchange. Cr.	Exchange. Dr.
Permanent Debt—							
Money raised for advances to Railway Companies	...	...	...		...	...	...
Other Loans	...	...	...		+1,6	...	1,8
Temporary Debt	...	...	...		...	...	...
Deposits and Advances	—1,3	...	1,1		—2,5	...	1,9
Net payments to Guaranteed and Subsidized Railways, including remittances to India	—615,0	...	512,5		—298,8	...	227,1
Cash Balance—							
Increase (—) Decrease (+)	+769,7	641,3	...		—890,7	...	676,7
	...	641,3	513,6	TOTAL	...	...	906,9
		127,7		NET			906,9

T

Section Q.—DEPOSITS AND ADVANCES—*continued.*

459. The following is a statement of the adjustments in the accounts by which the above result was obtained:—

1895-96. Budget. Sterling.	Exchange.		1895-96. Accounts. Sterling.	Exchange.
17,000,0	14,166,7	Bills drawn by the Secretary of State . .	17,664,5	13,420,9
192,8	160,7	Net remittances of Railway Capital to India .	248,1	188,5
—757,0	—630,8	Miscellaneous remittances	—655,8	—498,2
		Deduct—		
16,589,2	*13,824,3*	Net expenditure in England	*16,063,1*	*12,204,3*
	127,7	Difference, being Exchange brought to account in excess of that involved in the Remittances from India during the year	...	906,9

460. The debit under *Miscellaneous* was chiefly on account of the Exchange on the decrease in the balance of the Secretary of State's bills which remained unpaid at the end of the year.

Section R.—IMPERIAL LOANS AND ADVANCES.

	1895-96. Budget.		Accounts.	
Imperial Loans and Advances . . .	114,0	—163,9	137,1	—211,6

461. The following are the details :—

1895-96. Budget. Amount advanced.	Amount repaid.		1895-96. Accounts. Amount advanced.	Amount repaid.
7,5	6,5	Loans to Native States	41,7	18,1
25,7	54,2	" Presidency Corporations and Port Trusts . .	58,5	74,1
2,7	6,4	" Mofussil Municipalities	1,6	4,7
93,5	1,3	" District and other Local Committees . .	89,2	9,6
...	4	" Landholders and Notabilities	2	5
34,5	45,2	Advances to Cultivators	20,4	30,1
163,9	114,0	TOTAL AS ABOVE .	211,6	137,1

462. The receipts and payments under *Loans to Native States* were on account of advances to the Sultan of Muscat and to the Cooch Behar State, provision for the latter having been made in the Budget under Section *R. R.—Provincial Loans and Advances.* Under *Loans to Presidency Corporations and Port Trusts* the Budget provided 17,5 for the Victoria Dock Loan in Bombay, but only 12,5 was taken up and 8,2 for the Madras Harbour Port Trust, but subsequently the Government of India sanctioned a further sum of 37,3, both of which were taken up. The repayments were as follow : 1,2 by the Bombay Municipality on account of the Vehar Water-works ; 19,9 being the sale proceeds of land belonging to the Bombay Port Trust, which was applied equally to the reduction of the interest-bearing and the non-interest-bearing portion of the debt ; 43,0 repaid by the Calcutta Port Trust and Calcutta Municipal Corporation, and 10,0 by the Madras Harbour Trust Fund. The Budget under *Loans to Mofussil Municipalities* provided for a loan of 2,7 to the Quetta Municipality, which was not taken up : but 1,6 sanctioned during the previous year for certain Municipalities in Upper Burma, were taken up in the year under review. The repayments in India exceeded the Estimate by 7 and in Burma by 2, but owing to the Estimate having erroneously provided in Burma twice for the same repayment the result is an apparent falling-off. Under *Loans to District and other Local Committees* the receipts and payments were chiefly on account of the Military Department. Owing to improved agricultural prospects the *Advances to Cultivators* in Burma have not been so high as anticipated, while the recoveries have been larger. The actual improvement under this head was 1,7 and not a falling-off of 15,1 as shown above, the latter figure was the result of the erroneous inclusion of the anticipated repayments twice in the Budget.

Section RR.—PROVINCIAL LOANS AND ADVANCES.

	1895-96. Budget.		Account.	
Provincial Loans and Advances . . .	345,1	—808,6	369,1	—533,2

463. The following are the details :—

1895-96. Budget. Amount advanced.	Amount repaid.		1895-96. Accounts. Amount advanced.	Amount repaid.
441,8	53,5	Loans to Mofussil Municipalities	242,3	46,4
...	6,6	" Port Funds	...	6,5
26,0	9,8	" District Committees	23,0	12,5
37,5	22,7	" Landholders, etc.	1,9	47,4
277,7	232,6	Advances to Cultivators	261,7	239,3
25,6	19,9	" under Special Laws	4,3	17,0
808,6	345,1	TOTAL AS ABOVE .	533,2	369,1

Section RR.—PROVINCIAL LOANS AND ADVANCES—*continued.*

464. Under *Loans to Mofussil Municipalities* the following are the principal advances made during the year:—

Khandwa Municipality	8,8
Howrah "	90,0
Benares "	20,0
Dehra Dun "	9,1
Delhi "	8,4
Conjeeveram "	8,0
Meerut "	65,0
Bandra "	7,0
TOTAL	216,3

465. There were savings in all the Provinces, due in Bengal to smaller advances to the Howrah and Bhagulpur Municipalities, in the Central Provinces to the amount provided for the Khandwa Municipality not having been fully taken up, in Bombay to the provision for the Dharwar Municipality not having been required, in the North-Western Provinces to those for the Bareilly, Hardwar, and Farukabad Municipalities nothing having been drawn, and in Punjab and Madras the advances fell short of the expected amounts.

466. Under *District Committees* the provision in the Budget for advances to the District Board of Dharwar was only partially utilised, whereas that for the Bijapur Local Board was not required. Under *Loans to Landholders, etc.*, provision was made under this head for the advance of 35,0 to the Maharajah of Cooch Behar, but the adjustment on this account was made under Section R—*Imperial Advance and Loan Account.* The Budget did not include the repayment of 39,0 made by the Deo estate in Gya.

467. Under *Advances to Cultivators* the advances fell short of the estimate in Bengal, Punjab and Madras, in consequence of a more favourable season, while in the Central Provinces the advances exceeded the estimate in the Damoh and Saugor districts owing to scarcity. The repayments were better in most of the provinces, that in the North-Western Provinces being largest.

468. The *Advances under Special Laws* represent chiefly the Drainage and Embankment advances in Bengal, which were over-estimated in the Budget. The recoveries were also chiefly on account of these advances, of advances under the Jhansi Encumbered Estates Acts and the Oudh Talukdars' Relief Act, and of advances by Talukdari, Settlement Officers, and to Kaira Thakoors in Bombay.

Section S.—CAPITAL OF RAILWAY COMPANIES.

	India, 1895-96.			England, 1895-96.			Total, 1895-96.		
	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.
Guaranteed Companies.									
B., B. and C. I.	−41,2	−18,4	−22,4	−237,4	−239,5	−230,2	−278,6	−257,9	−252,6
G. I. P.	+231,0	+210,8	+211,6	−293,5	−251,9	−250,7	−62,5	−41,1	−39,1
Madras	+9,2	+36,7	+40,4	−97,4	−67,9	−66,9	−88,2	−31,2	−26,5
	+199,0	+229,1	+229,6	−628,3	−559,3	−547,8	−429,3	−330,2	−318,2
Subsidised Companies.									
East Indian Railway	...	+25,3	...	...	...	...	...	+25,3	...
Ahmedabad Parantij	...	+67,5	+34,1	...	...	...	..	+67,5	+34,1
S. M. and Mysore	−40,5	−24,9	−23,5	−58,5	−39,4	−36,2	−99,0	−64,3	−59,7
Indian Midland	+6,9	−22,0	−7	−23,8	+205,7	+222,2	−16,9	+183,7	+221,5
Assam-Bengal	−330,5	−359,3	−378,1	+330,5	+359,3	+378,1	...	...	...
Bengal Central	−5,3	−2,1	−2,2	−2,1	−1,9	−1,9	−7,4	−4,0	−4,1
Bengal-Nagpur	−22,4	−136,5	−76,0	−31,0	−94,1	−62,4	−53,4	−230,6	−138,4
Rohilkhand-Kumaon	−4,0	−13,8	−8,8	−9,0	−3,2	−2,8	−13,0	−17,0	−11,6
South Behar	..	+92,5	+90,5	...	...	...	...	+92,5	+90,5
	−395,8	−373,3	−364,7	+20[illegible],1	+426,4	+497,0	−189,7	+53,1	+132,3
Total	−196,8	−144,2	−135,1	−422,2	−132,9	−50,8	−619,0	−277,1	−185,9

469. As explained in former reports, these are all net sums The Indian figures represent the difference between the advances taken by the Railway Companies and the credits given to them chiefly on account of stores used on revenue account. The English figures represent the difference between the capital deposited by the companies with the Secretary of State, and the withdrawals for expenditure on stores, establishment charges, etc. These figures are necessarily liable to great fluctuations.

470. In India the receipts from sale of old stores and value of stores issued to Revenue exceeded the estimates by 51,6, due to an improvement of 109,3 and 17,3 under Bombay, Baroda and Central India and Madras Railways respectively, counterbalanced by a falling-off of 75,0 under Great Indian Peninsula Railway. The expenditure in the total showed an increase of 21,0 only, but there were large variation under individual railways. Under Bombay, Baroda and Central India Railway there was an excess outlay of 90,4, while under the Great Indian Peninsula and Madras Railways the actual expenditure fell short of the expectation by 55,6 and 13,8 respectively.

471. Under Subsidized Railways the actual expenditure exceeded the Estimates by 132,8, chiefly in the construction of the Assam-Bengal and Bengal-Nagpur Railways, while no provision was made in the Estimates for 163,8 share capital raised in India for the South Behar Railway (100,0) and the Ahmedabad Parantij Railway (63,8).

472. In England there was a decrease under Receipts and Expenditure owing to renewal of debentures amounting to 2,778,5 of the Indian Midland, Great Indian Peninsula, and the Madras Railways, which in the Budget were expected to be discharged. Under Expenditure there was a saving of 101,4 under Stores, Establishment charges, etc. Under Receipts the account includes 270,7 raised by the Indian Midland Railway Company for the Saugor Katni extension and 10,8 share capital received from the Assam-Bengal Railway in excess of the estimate. The receipts on amount of Transfer fees and Miscellaneous Refunds, which are of a very uncertain nature, exceeded the estimates by 8,6.

Section T.—REMITTANCES.

	1895-96. Budget.	Revised.	Accounts.
Money Order (net)	...	...	+18,2
Other Local Remittances (net)	...	...	+42,0
Other Departmental Accounts (net)	...	...	+29,6
Accounts between Civil and other Departments (net)—			
Post Office	...	...	...
Guaranteed Railways	...	...	...
Telegraph	..	...	+3
Marine	...	...	+1
Military	...	+160,0	...
Public Works	...	+500,0	—16,5
Remittance Account between England and India (net)	—2,5	+23,0	+6,8
TOTAL	—2,5	+683,0	+80,5

473. The figures entered in this group are the net result of very large transactions, but there i nothing special to record in respect of them. The Money Order transactions continued to show a rapi growth as will be seen from the following figures :—

		Issued.	Paid.
1889-90	Money Order transactions	14,418,5	14,393,1
1890-91		16,484,7	16,485,6
1891-92		17,365,8	17,349,3
1892-93		18,117,7	18,098,9
1893-94		19,290,8	19,294,5
1894-95		20,452,8	20,430,8
1895-96		21,757,8	21,739,6

Section U.—SECRETARY OF STATE'S BILLS.

	Budget.	1895-96. Revised.	Accounts.
Drawings	17,000,0	18,300,0	17,664,5
Payments	17,706,8	18,743,7	18,742,2

474. The following are the amounts of bills and transfers drawn during the year by the Secretary of State :—

		£	Rs.	Rate in Pence.
April	1895	1,458,0	2,617,6	13·37
May	"	1,704,8	3,073,8	13·31
June	"	1,400,8	2,532,7	13·27
July	"	1,691,8	3,081,4	13·18
August	"	1,668,4	3,024,1	13·24
September	"	1,310,9	2,333,2	13·48
October	"	1,402,9	2,448,2	13·75
November	"	1,448,1	2,522,4	13·78
December	"	1,493,5	2,584,1	13·87
January	1896	1,515,5	2,598,8	13·99
February	"	1,715,4	2,865,3	14·36
March	"	854.4	1,403,9	14·61
		17,664,5	31,085,5	13·64

475. The payment account of the year is as follows :—

	£	Rs.
Bills of 1894-95 outstanding on 1st April 1895	1,191,8	2,185,4
Bills drawn in 1895-96 as entered above	17,664,5	31,085,5
TOTAL BILLS FOR PAYMENT	18,856,3	33,270,9
Bills paid in 1895-96	18,742,2	33,080,9
Bills outstanding on 1st April 1896	114,1	190,0

Section V.—CASH BALANCE.

	Budget.	1895-96. Revised.	Accounts.
BALANCE ON 1ST APRIL 1895—			
India	22,679,5	22,529,5	22,529,5
England	2,446,2	2,503,1	2,503,1
TOTAL	25,125,7	25,032,6	25,032,6
BALANCE ON 31ST MARCH 1896—			
India	16,062,7	16,500,5	16,500,5
England	1,676,5	3,794,7	3,393,8
TOTAL	17,739,2	20,295,2	19,894,3
Increase (+) or decrease (—) of balance on 31st March 1896	—7,386,5	—4,737,4	—5,138,3

476. The above difference is distributed between India and England in the following proportions :—

	Budget.	1895-96. Revised.	Accounts.
India	—6,616,8	—6,029,0	—6,029,0
England	—769,7	+1,291,6	+890,7
TOTAL	—7,386,5	—4,737,4	—5,138,3

477. Taking India and England together, the net transactions of the year were better than expected in the Budget by the sum of 2,248,2. The variations which brought about this result are as follows :—

	Better.	Worse.
Improvement in Imperial Surplus	1,487,8	...
Do. in Provincial Surplus	1,002,4	...
Decrease in Capital Expenditure not charged to Revenue	312,8	...
Decrease under Ordinary Debt discharged	303,7	...
Increase in deposits of Savings Banks	125,2	...
Increase under Departmental and Judicial Deposits	146,7	...
Net excess debit balance under Suspense Accounts	...	171,2
Net short payments under Loans and Advances by Provincial Governments	299,4	...
Short withdrawals by Railway Companies	433,1	...
Decrease in the balance of Secretary of State's Bills remaining unpaid at the end of the year	...	678,1
Decrease in Exchange charged as Expenditure in excess of that involved in the Remittances from India	...	1,034,6
Minor variations	21,0	...
	4,132,1	1,883,9
NET BETTER	2,248,2	

A. F. COX,

The 10th March 1897. *Offg. Comptroller and Auditor General.*

Budget Estimates . . . . . 1895-96.

Revised Estimates . . . . . 1895-96.

Accounts . . . . . 1895-96.

CONTENTS.

General Statement of

[Rx. 1 is recorded for every 10 Rupees in respect

	For details, *vide* Abstract.	RECEIPTS. Accounts, 1894-95	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Accounts, 1895-96.
		Rx.	*Rx.*	*Rx.*	*Rx.*
Revenue—					
Principal Heads of Revenue—					
Land Revenue	A	25,408,272	26,369,600	26,192,500	26,200,955
Opium	"	7,323,757	6,860,600	7,057,100	7,123,922
Salt	"	8,065,749	8,694,300	8,795,000	8,861,845
Stamps	"	4,625,680	4,648,200	4,729,000	4,727,055
Excise	"	5,527,676	5,534,300	5,717,700	5,722,417
Customs	"	3,854,955	4,814,700	4,890,200	5,017,278
Other Heads	"	8,179,032	8,307,300	8,451,200	8,410,869
Total Principal Heads	...	63,585,121	65,229,000	65,832,700	66,073,341
Interest	A	815,062	805,100	820,800	825,052
Post Office, Telegraph, and Mint	"	2,645,615	2,781,000	2,820,800	2,840,353
Receipts by Civil Departments	"	1,628,960	1,630,200	1,677,000	1,684,522
Miscellaneous	"	1,227,019	953,900	1,077,800	1,095,914
Railways	"	21,244,160	21,536,800	21,674,300	21,859,189
Irrigation	"	2,338,815	2,484,300	2,325,100	2,299,955
Buildings and Roads	"	602,477	652,400	605,700	713,832
Receipts by Military Departments	"	1,010,197	851,600	650,700	978,011
Total Revenue	...	95,187,429	96,924,300	97,877,900	98,370,167
Debt, Deposits, and Advances—					
Permanent Debt (net incurred)	C	4,822,662	...	...	...
Unfunded Debt (net incurred)	"	212,792	522,300	653,500	739,047
Deposits and Advances (net)	"	622,631	...	...	...
Loans and Advances by Imperial Government (net receipts)	"	96,632	...	...	...
Remittances (net)	"	...	...	683,000	80,502
Secretary of State's Bills drawn	"	16,905,102	17,000,000	18,300,000	17,664,492
Total Receipts	...	117,847,208	114,446,600	117,514,400	116,854,208
Balance on 1st April—India	...	25,505,588	22,679,488	22,529,488	22,529,488
England £	...	1,300,564	2,446,164	2,503,124	2,503,124
GRAND TOTAL	...	144,713,450	130,572,252	142,547,012	141,886,820

Accounts and Estimates.

of transactions in *India*, including those of "Exchange."]

	For details, *vide* Abstract.	DISBURSEMENTS. Accounts, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Accounts, 1895-96.
Expenditure—		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues	B	9,722,041	11,280,500	10,377,800	10,351,257
Interest	"	5,124,917	4,115,500	3,942,400	4,044,799
Post Office, Telegraph, and Mint	"	2,466,175	2,657,500	2,587,700	2,594,880
Salaries and Expenses of Civil Departments	"	14,835,209	15,379,500	15,148,700	15,172,860
Miscellaneous Civil Charges	"	6,065,705	6,103,700	5,961,900	5,933,332
Famine Relief and Insurance	"	610,235	55,000	585,500	580,485
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	"	19,609	9,400	9,700	7,661
Railway Revenue Account	"	23,592,649	23,685,000	23,458,000	23,479,457
Irrigation	"	2,952,780	3,050,500	3,014,300	2,976,311
Buildings and Roads	"	5,352,801	5,817,000	5,760,100	5,810,512
Army Services	"	24,096,091	25,193,100	25,583,900	25,398,157
Special Defence Works	"	217,867	154,700	110,500	101,340
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	95,055,179	97,501,400	96,543,500	96,437,000
Add—Provincial Surplus: that is, portion of Allotment to Provincial Governments not spent by them in the year	End of B	283,796	20,800	593,700	616,200
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	844,656	644,100	210,700	237,151
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	"	94,494,319	96,878,100	96,926,500	96,836,169
Expenditure not charged to Revenue—					
Capital outlay on Railways and Irrigation Works	End of B	4,441,231	4,400,000	4,327,200	4,087,194
Debt, Deposits, and Advances—					
Permanent Debt (net discharged)	C	...	890,100	592,700	586,412
Temporary Debt (net discharged)	"	4,000,000	...	...	...
Deposits and Advances (net)	"	...	823,200	1,087,200	1,316,042
Loans and Advances by Imperial Government (net payment)	"	...	49,900	28,800	74,446
Loans and Advances by Provincial Governments (net Payments)	"	271,221	463,500	268,600	104,007
Capital of Railway Companies (net Payments)	"	650,012	619,000	277,100	185,937
Remittances (net)	"	48,521	2,500	...	...
Secretary of State's Bills paid	"	15,770,534	17,706,800	18,743,700	18,742,215
TOTAL DISBURSEMENTS	...	119,680,838	121,833,100	122,251,800	121,992,512
Balance on 31st March—India	...	22,529,488	16,002,088	16,500,488	16,500,510
England £	...	2,503,124	1,676,464	3,794,724	3,393,798
GRAND TOTAL	...	144,713,450	139,572,252	142,547,012	141,886,820
Revenue		95,187,429	96,224,300	97,877,900	98,370,167
Expenditure chargeable thereon		94,494,319	96,878,100	96,926,500	96,836,169

Abstract A.—*Details*

[Rx. 1 is recorded for every 10 Rupees in respect of

The figures in thick type are those

HEADS OF REVENUE.	BUDGET ESTIMATE, 1895-96. India. Imperial.	Provincial.	Local.	England.	Exchange.*	Total.	Number of item.
	Rx.	*Rx.*	*Rx.*	*£*	*Rx.*	*Rx.*	
A.—Principal Heads of Revenue—							
I.—Land Revenue	16,788,700	9,322,400	258,500	..	...	26,369,600	1
II.—Opium	6,860,000	..	.		..	6,860,000	2
III.—Salt	8,050,700	34,600		...	.	8,094,300	3
IV.—Stamps	1,232,600	3,415,600	...	...	...	4,648,200	4
V.—Excise	4,191,700	1,341,900	700		..	5,534,300	5
VI.—Provincial Rates	4,200	694,000	2,955,200	..	..	3,653,400	6
VII.—Customs	4,780,600	25,100	.	...	.	4,814,700	7
VIII.—Assessed Taxes	1,028,200	771,000		.	.	1,799,200	8
IX.—Forest	950,600	691,600	.	..	..	1,642,200	9
X.—Registration	212,000	209,800	.	..	..	422,400	10
XI.—Tributes from Native States	780,500	...	..	..	...	780,500	11
TOTAL	45,508,000	16,500,000	3,214,400	...	.	**65,229,000**	12
B.—XII.—Interest—	634,000	149,300	11,900	5,000	4,200	**805,100**	13
C.—Post Office, Telegraph, and Mint—							
XIII.—Post Office	1,679,300	2,500	5,700	.	...	1,687,500	14
XIV.—Telegraph	1,026,500	...	...	5,100	4,200	1,035,800	15
XV.—Mint	57,700	..	.		.	57,700	16
TOTAL	2,763,500	2,500	5,700	5,100	4,200	**2,781,000**	17
D.—Receipts by Civil Departments—							
XVI.—Law and Justice { Courts of Law	18,500	353,600	1,500		.	371,200	18
{ Jails	42,100	264,400	..	.	.	306,600	19
XVII.—Police	16,700	24,700	140,800		.	413,700	20
XVIII.—Marine	12,900	129,400	.	...		142,300	21
XIX.—Education	1,300	125,800	87,500	...	..	215,200	22
XX.—Medical	300	50,700	24,500	1,600	1,400	78,500	23
XXI.—Scientific and Minor Departments	9,600	56,000	26,000	300	200	92,400	24
TOTAL	102,700	1,234,400	280,600	1,900	1,600	**1,630,200**	25
E.—Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc.	152,800	46,800	100	93,500	77,900	371,100	26
XXIII.—Stationery and Printing	30,900	53,500	200	.	...	84,600	27
XXIV.—Exchange	88,400			.	.	88,400	28
XXV.—Miscellaneous	98,000	162,200	145,000	2,500	2,100	409,800	29
TOTAL	370,100	262,500	145,300	96,000	80,000	**953,900**	30
H.—Railways—							
XXVI.—State Railways (Gross Earnings)	16,055,400	1,946,500	...	200	200	18,001,900	31
XXVII.—Guaranteed Companies (net Traffic Receipts)	3,495,000	..	...	...	.	3,495,000	32
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	30,900	...		..	.	30,900	33
TOTAL	20,481,000	1,946,500	.	200	200	**21,536,800**	34
J.—Irrigation—							
XXIX.—Major Works:							
Direct Receipts	735,800	614,500	...	.	...	1,350,300	35
Portion of Land Revenue due to Irrigation	920,700	.	...	..	...	920,700	36
XXX.—Minor Works and Navigation	51,100	144,400	8,800		.	204,300	37
TOTAL	1,716,600	758,900	8,800	.		**2,484,300**	38
K.—Buildings and Roads—							
XXXI.—Military Works	43,800	...	.	.	...	45,800	39
XXXII.—Civil Works	14,300	275,800	268,500	26,200	21,800	606,600	40
TOTAL	60,100	275,800	268,500	26,200	21,800	**652,400**	41
L.—Receipts by Military Departments—							
XXXIII.—Army:							
Effective	701,600	...	...	26,100	21,700	749,400	42
Non-Effective	82,900	...	..	10,500	8,800	102,200	43
TOTAL	784,500	...		36,600	30,500	**851,600**	44
TOTAL REVENUE	72,430,000	20,236,600	3,944,200	171,000	142,500	**96,924,300**	45

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England, the ...ing the year, namely, 1s. 1·09*d.*, 1s. 1·68*d.*, and 1s. 1·6381484*d.* per rupee in the Budget, Revised and the Accounts respectively.

# of Revenue.

transactions in *India*, including those of "Exchange."]

which appear in the General Account.

Number of Item.	REVISED ESTIMATE, 1895-96.						ACCOUNTS, 1895-96.					
	INDIA.			England.	Exchange.*	TOTAL.	INDIA.			England.	Exchange.*	TOTAL.
	Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
	Rx.	*Rx.*	*Rx.*	*£*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*£*	*Rx.*	*Rx.*
1	16,242,800	9,672,400	277,300	...	...	26,192,500	16,247,110	9,666,514	287,331	.	...	26,200,955
2	7,057,100	..	..	..	...	7,057,100	7,123,922		..	...	...	7,123,922
3	8,757,100	37,900	.	..	..	8,795,000	8,821,252	40,593	.	..	..	8,861,845
4	1,250,200	3,475,800		..	..	4,729,000	1,248,495	3,478,560		..	...	4,727,055
5	4,332,200	1,384,900	600	..	...	5,717,700	4,334,984	1,380,778	65		...	5,722,417
6	4,100	692,700	3,002,700	...	...	3,699,500	4,056	688,304	3,014,585	.	...	3,707,005
7	4,861,100	29,100		..	...	4,890,200	4,987,603	29,675	...		...	5,017,278
8	1,047,500	796,600	...		.	1,843,700	1,045,962	789,227	.	...	...	1,835,189
9	975,500	711,000	.		..	1,686,500	959,589	700,015			.	1,660,504
10	214,300	211,500			...	425,800	213,816	211,054		..	...	424,870
11	800,700	.				800,700	792,301	.	...			792,301
12	45,542,900	17,086,200	3,280,600		.	65,832,700	45,779,0[illegible]	16,691,080	3,302,571	.		66,073,341
13	634,700	152,400	10,000	13,000	6,800	820,800	641,710	148,568	10,080	13,516	10,209	825,052
14	1,694,300	3,300	6,000	..	...	1,703,600	1,704,786	2,671	6,038		..	1,713,495
15	1,075,500		...	5,700	4,300	1,085,500	1,075,881	...	.	5,733	4,356	1,085,940
16	30,400		.			30,400	40,815	..	...	13	10	40,918
17	2,801,500	3,300	6,000	5,700	4,300	2,820,800	2,821,532	2,671	6,038	5,746	4,366	2,840,353
18	21,000	357,900	1,500	...	...	380,400	22,125	354,212	1,537	..		377,874
19	40,300	277,900	.	..	...	318,200	40,123	272,177	..	...	..	312,298
20	1,[illegible]100	242,200	172,800	..	...	415,100	17,043	247,414	153,435	...	.	417,892
21	16,300	144,300	.	..	...	161,200	25,884	113,494	20	...	..	109,374
22	2[illegible],000	120,400	85,900	...	..	220,400	1,098	130,070	87,046	..	..	219,[illegible]23
23	400	53,800	26,700	1,[illegible]00	1,300	83,000	370	54,[illegible]05	29,194	1,8[illegible]2	1,415	84,055
24	11,000	64,500	25,[illegible]00	300	200	101,100	11,155	60,744	24,519	485	368	103,300
25	108,200	1,270,300	293,000	2,000	1,500	1,677,000	118,702	1,268,333	293,357	2,347	1,[illegible]8	1,684,522
26	155,800	45,400	100	96,500	72,800	370,600	156,020	47,342	51	96,001	73,622	374,836
27	36,300	54,500	100	..	..	88,200	3[illegible],449	51,695	143	.	..	84,287
28	180,400	.	..	...	..	180,400	178,300	..		..	...	178,306
29	101,200	178,400	147,400	3,200	2,400	432,600	11[illegible],374	191,002	147,933	4,046	3,530	458,485
30	479,700	278,300	147,600	96,700	75,200	1,077,800	479,049	290,[illegible]39	148,127	101,547	77,152	1,095,914
31	17,252,500	1,122,200		200	200	18,375,100	17,414,840	1,143,445	..	230	17[illegible]	18,558,099
32	3,[illegible]		...	..	..	3,270,000	3,275,238	...	...	...	..	3,475,238
33	29,200		..	...		20,200	25,252	...	.	..	...	25,252
34	20,551,700	1,122,200	..	200	200	21,674,300	20,715,339	1,143,445	...	230	175	21,859,189
5	757,300	507,600	...	.	..	1,265,200	750,035	519,473	...	...	.	1,279,408
6	856,100	...		.	...	856,100	821,664	.	..	...	...	821,664
7	40,100	145,800	8,900		...	203,800	50,080	137,180	11,009	...	..	198,881
8	1,002,500	653,700	8,900		..	2,325,100	1,632,285	656,050	11,000	..	.	2,299,953
9	50,000				...	50,000	40,600	...	..	..		49,609
1[illegible]	18,000	302,000	284,800	24,500	18,500	648,700	23,0[illegible]3	305,041	202,671	24,724	18,784	604,133
	68,000	302,000	284,800	24,500	18,500	698,700	72,612	305,041	202,671	24,724	18,784	713,832
	739,700	...	...	55,200	41,600	836,500	751,079	...	..	65,450	49,727	867,156
	96,700	...	...	10,000	7,500	114,200	93,509	...	...	9,857	7,489	110,855
	836,400	...	...	65,200	49,100	950,700	845,488	..		75,307	57,216	978,011
	72,683,500	20,791,700	4,033,800	210,300	158,600	97,877,900	73,105,807	20,866,436	4,064,762	223,417	169,745	98,3701,67

ange thereon, calculated in accordance with the average rate obtained, or estimated to be obtained, for Bills and Telegraphic Transfers sold

Abstract B.—*Details*

[Rx. 1 is recorded for every 10 Rupees in
The figures in thick type are those

	BUDGET ESTIMATE, 1895-96.						Number of Item.
	INDIA.						
	Imperial.	Provincial.	Local.	England.	Exchange*.	Total.	
	Rx.	*Rx.*	*Rx.*	*£*	*Rx.*	*Rx.*	
A.—Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	252,200	67,300	5,200	...	...	324,700	1
2.—Assignments and Compensations	508,800	1,030,500	...	...	...	1,539,300	2
Charges in respect of Collection, viz.:—							
3.—Land Revenue	424,500	2,722,800	1,041,100	400	300	4,189,100	3
4.—Opium (including cost of Production)	2,753,900	..	..	700	600	2,755,200	4
5.—Salt (including cost of Production)	400,500	7,000	...	400	300	534,100	5
6.—Stamps	—30,700	134,000	...	55,600	46,300	107,100	6
7.—Excise	139,000	50,000		100	100	210,100	7
8.—Provincial Rates	...	9,700	46,200	...	..	55,900	8
9.—Customs	77,700	132,400	...	100	100	210,300	9
10.—Assessed Taxes	15,900	15,900	...	...	...	31,800	10
11.—Forest	550,800	437,000	...	700	600	995,100	11
12.—Registration	119,500	118,300	...	...	...	237,800	12
TOTAL	5,289,100	4,792,900	1,092,500	58,000	48,300	**11,280,500**	13
B.—Interest—							
13.—Interest on Debt	2,739,900	895,500	...	3,857,000	3,214,200	10,704,600	
Deduct—Amounts chargeable to Railways (a)	*3,472,200*	*295,200*		*1,198,900*	*999,100*	*5,885,400*	
" Amounts chargeable to Irrigation	*177,900*	*527,500*		...		*1,222,400*	
Remainder chargeable on ordinary Debt	—1,410,200	133,800	...	2,658,100	2,215,100	3,596,800	14
14.—Interest on other Obligations	515,000	.	3,300	200	200	518,700	15
TOTAL	—895,200	133,800	3,300	2,658,300	2,215,300	**4,115,500**	16
C.—Post Office, Telegraph, and Mint—							
15.—Post Office	1,351,200	48,300	75,500	102,400	85,300	1,662,700	17
16.—Telegraph	740,800	..	..	109,200	91,000	941,000	18
17.—Mint	52,500		...	700	600	53,800	19
TOTAL	2,144,500	48,300	75,500	212,300	176,900	**2,657,500**	20
D.—Salaries and Expenses of Civil Departments—							
18.—General Administration	661,000	812,400	97,500	251,900	209,900	2,032,700	21
19.—Law and Justice { Courts of Law	110,200	3,007,700	1,100	800	700	3,126,500	22
19.—Law and Justice { Jails	103,500	724,400	...	(b)1,100	(b)900	959,700	23
20.—Police	608,800	3,085,000	340,800	500	400	4,035,100	24
21.—Marine (including River Navigation)	222,000	150,100	6,400	211,900	176,000	767,900	25
22.—Education	32,100	855,000	606,700	1,600	1,300	1,587,300	26
23.—Ecclesiastical	194,700	.	...	400	300	195,400	27
24.—Medical	42,200	700,100	290,400	6,500	5,400	1,044,600	28
25.—Political	889,700	73,400	.	51,700	42,700	1,057,000	29
26.—Scientific and other Minor Departments	205,700	150,900	38,600	30,600	25,500	511,300	30
TOTAL	3,250,000	9,031,200	1,471,500	556,500	463,700	**15,379,500**	31
E.—Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	457,200	...	...	9,400	7,800	474,400	32
28.—Civil Furlough and Absentee Allowances	1,000		.	218,000	181,700	400,700	33
29.—Superannuation Allowances and Pensions	88,600	869,600	4,400	1,812,500	1,510,400	4,285,500	34
30.—Stationery and Printing	124,500	487,100	9,100	41,900	34,900	697,500	35
31.—Miscellaneous	28,500	105,400	72,400	21,400	17,900	245,600	36
TOTAL	699,800	1,462,100	85,900	2,103,200	1,752,700	**6,103,700**	37
F.—Famine Relief and Insurance—							
33.—Famine Relief	...	...	5,000	.		5,000	38
34.—Construction of Protective Railways	...	..	.	...	..	...	39
35.—Construction of Protective Irrigation Works	50,000	...	..	...	...	50,000	40
TOTAL (c)	50,000	..	5,000	..	..	**55,000**	41
Carried over	10,544,800	16,068,000	2,733,700	5,588,300	4,656,900	30,591,700	42

	BUDGET ESTIMATE, 1895-96.				REVISED ESTIMATE, 1895-96.			
	India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
	Rx.	*£*	*Rx.*	*Rx.*	*Rx.*	*£*	*Rx.*	*Rx.*
(a) Included under the following heads:—								
State Railways Interest on Debt	3,668,000	980,000	816,700	5,464,700	3,668,900	980,000	738,900	5,387,800
Interest chargeable against companies on Advances	..	218,900	182,400	401,300	3,500	218,900	165,100	387,500
Interest on Capital deposited by Companies	19,400	...	...	19,400	19,400	...	...	19,400
TOTAL	3,687,400	1,198,900	999,100	5,885,400	3,691,800	1,198,900	904,000	5,794,700

* See foot note to Abstract A, page 650.

(b) Shown under "Courts of Law" in the Financial Statement.

# of Expenditure.

respect of transactions in *India*, including those of "Exchange"]
which appear in the General Account.

Number of Item.	REVISED ESTIMATE, 1895-96. India. Imperial.	Provincial.	Local.	England.	Exchange.	TOTAL.	ACCOUNTS, 1895-96. India. Imperial	Provincial.	Local.	England.	Exchange.	TOTAL.
	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
1	221,700	69,000	5,400	...	...	296,100	224,473	66,402	9,174	..		300,049
2	520,600	1,035,000	..	...	...	1,555,600	512,739	1,041,980	...	..	.	1,554,719
3	398,900	2,664,700	1,023,400	100	100	4,087,200	397,843	2,677,106	1,022,015	36	27	4,097,117
4	2,077,300		.	600	400	2,078,300	2,007,973			559	418	2,008,941
5	450,600	69,500	..	200	200	520,500	453,505	67,202	.	21	16	521,044
6	37,300	132,100	.	45,000	33,900	173,700	—40,346	135,504	.	43,492	33,044	171,094
7	150,800	50,100	...	100	100	207,100	157,454	50,390	..	64	49	207,957
8	..	9,900	45,300	...	..	55,200		7,305	45,28	...	..	52,675
9	70,000	124,800	..	100	100	201,000	79,800	1,5,984	..	88	67	202,948
10	15,000	14,900	...	...	...	29,900	14,985	14,883		..		29,868
11	570,100	418,400	...	1,400	1,000	940,000	504,332	404,378	.	1,393	1,055	911,161
12	110,500	115,000	...	...	..	232,100	117,058	116,026				233,084
13	4,510,400	4,704,000	1,074,100	47,50	35,500	10,377,800	4,487,125	4,707,340	1,076,409	45,644	34,679	10,351,257
	2,873,100	884,900	...	3,821,600	2,881,500	10,466,100	2,843,695	887,738	...	3,821,599	2,913,534	10,456,566
	3,976,300	215,500		1,198,900	904,000	5,794,700	3,470,719	215,568	..	1,198,904	910,890	5,796,081
	677,900	544,700	.	...		1,222,600	677,768	544,621	.		...	1,222,409
14	-1,287,100	127,700	...	2,622,700	1,977,500	3,448,800	—1,304,812	127,549	...	2,622,695	1,902,644	3,438,076
15	490,800		3,400	200	200	493,600	492,159	13	3,492	147	112	496,723
16	—796,300	129,700	3,400	2,622,900	1,977,700	3,942,400	—812,653	127,562	3,492	2,622,842	1,902,756	4,044,799
17	1,327,600	46,400	74,300	104,000	78,800	1,631,800	1,336,300	46,143	73,641	106,666	81,042	1,643,798
18	724,800	..	...	132,600	77,300	904,700	710,991	..	.	101,071	76,791	897,853
19	50,300	.	.	500	400	51,200	52,404	..		469	356	53,229
20	2,102,700	46,400	74,300	237,100	156,000	2,587,700	2,097,701	46,143	73,641	208,206	158,189	2,594,880
1	671,400	818,200	97,200	245,900	185,400	2,018,100	670,351	822,523	95,215	243,955	185,350	2,023,394
2	112,900	2,972,100	1,400	500	400	3,087,300	112,592	2,973,584	1,428	441	335	3,088,468
3	150,100	791,900	.	(b) 1,100	(b) 800	943,000	151,018	805,741	3	1,321	1,010	959,101
4	943,400	3,030,700	328,100	900	700	4,000,800	951,153	3,056,977	339,745	933	700	4,040,817
5	199,900	137,000	4,400	230,600	178,000	750,700	181,342	110,537	4,573	236,509	179,761	743,112
6	31,100	820,500	673,500	1,500	1,000	1,530,600	20,772	820,940	678,400	1,200	957	1,530,489
7	191,500	.		200	200	191,900	192,135			156	119	192,410
8	40,800	686,500	203,300	6,200	4,700	1,031,500	40,723	681,786	297,368	6,159	4,679	1,030,915
9	901,700	18,000	..	50,200	37,800	1,017,700	900,244	68,980	24	47,003	36,236	1,002,183
10	274,500	140,200	30,800	29,800	22,500	511,800	261,800	150,664	37,772	26,327	20,002	495,971
	3,417,300	9,480,400	1,436,900	573,400	412,100	15,148,700	3,206,630	9,526,238	1,445,888	564,002	429,196	15,172,860
	442,700	..	.	9,500	7,200	459,400	437,350	...	..	9,505	7,267	454,082
	1,100			224,000	168,900	394,000	793	..	..	223,537	169,837	394,167
	86,900	877,300	4,500	1,825,300	1,370,300	4,170,300	86,433	878,064	4,640	1,817,004	1,381,029	4,167,800
	132,700	489,300	9,100	46,200	34,800	712,100	113,021	481,680	9,017	45,443	34,520	685,187
	30,500	67,400	67,000	10,000	14,300	229,100	33,140	97,767	67,478	18,549	14,093	232,027
	713,900	1,444,000	81,500	2,124,000	1,601,500	5,964,900	671,237	1,458,511	82,044	2,114,288	1,606,752	5,933,332
	...	10,200	300	...	...	10,500	...	18,149	152	..	..	18,301
	534,800		...			534,800	529,867	...	.	...		529,867
	40,200	.	.	...	..	40,200	38,317	..	..	.	...	38,317
	575,000	10,200	300	...	..	585,500	568,184	18,149	152	..		586,485
	9,334,000	15,823,700	2,670,500	5,575,100	4,203,700	38,607,000	10,340,030	15,883,043	2,681,686	5,556,382	4,221,572	38,683,013

ACCOUNTS, 1895-96. India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.
3,666,375	980,020	744,589	5,390,984
497	218,884	166,301	385,682
19,415	...	...	19,415
3,686,287	1,198,004	910,890	5,796,081

(c) The following further sums, which are included under "XXVI and 38—State Railways," are chargeable to the grant for Famine Relief and Insurance, as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of Companies:—

	Budget.	1895-96. Revised.	Accounts.
Indian Midland Railway	225,500	250,900	273,066
Bengal-Nagpur Railway	141,300	154,600	139,549
	366,800	414,500	413,515

Abstract B.—*Details*

[Rx. 1 is recorded for every 10 Rupees

Heads of Expenditure.	Budget Estimate, 1895-96. India. Imperial.	Provincial.	Local.	England.	Exchange.*	Total.	Number of Item.
	Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	
Brought forward	10,544,800	16,068,000	2,733,700	5,588,300	4,656,900	39,591,700	1
G.—37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	9,400	...	...	..	**9,400**	2
H.—Railway Revenue Account—							
38.—State Railways:							
Working Expenses	8,340,800	356,200	..	...	.	8,697,000	3
Interest on Debt	3,452,800	215,200	...	980,000	816,700	5,464,700	4
Annuities in purchase of Railways	...	...	...	1,705,900	1,421,600	3,127,500	5
Interest chargeable against Companies on Advances	...	...	...	218,900	182,400	401,300	6
Interest on Capital deposited by Companies	34,600	..	...	686,300	560,900	1,281,800	7
39.—Guaranteed Companies:							
Surplus Profits, Land and Supervision	618,000	..	...	...	...	618,000	8
Interest	2,200	..	...	2,161,300	1,801,100	3,964,600	9
40.—Subsidised Companies: Land, etc.	20,000	10,100	...	...	...	30,100	10
41.—Miscellaneous Railway Expenditure	100,000		...	...	...	100,000	11
Total	12,568,400	581,500	...	5,746,400	4,788,700	**23,685,000**	12
J.—Irrigation—							
42.—Major Works:							
Working Expenses	430,000	383,200	...	...	...	813,200	13
Interest on Debt	677,900	544,500	..	...	...	1,222,400	14
43.—Minor Works and Navigation	384,400	621,100	8,300	600	500	1,014,900	15
Total	1,492,300	1,548,800	8,300	600	500	**3,050,500**	16
K.—Buildings and Roads—							
44.—Military Works	1,137,000	...	..	16,000	13,300	1,166,300	17
45.—Civil Works	644,900	2,077,000	1,777,400	82,600	68,800	4,650,700	18
Total	1,781,900	2,077,000	1,777,400	98,600	82,100	**5,817,000**	19
L.—Army Services—							
46.—Army:							
Effective	16,148,100	...		2,095,900	1,746,600	19,990,600	20
Non-Effective	922,400	..	..	2,334,600	1,945,500	5,202,500	21
Total	17,070,500	...		4,430,500	3,692,100	**25,193,100**	22
LL.—Special Defence Works—							
47.—Special Defence Works	70,000	...		46,200	38,500	**154,700**	23
Total Expenditure, Imperial and Provincial	43,527,900	20,284,700	4,519,400	15,910,600	13,258,800	97,501,400	24
Transfers between Provincial and Local	...	+363,600	—363,600	...	...	...	25
M.—*Add*—Portion of Allotments to Provincial Governments not spent by them in the year	...	20,800	...	...	...	20,800	26
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	432,500	211,600	...	...	644,100	27
Total Expenditure charged against Revenue	43,527,900	20,236,600	3,944,200	15,910,600	13,258,800	**96,878,100**	28

N.—Expenditure not charged to Revenue—	Budget Estimate, 1895-96. India.	England.	Exchange.	Total.	
	Rx.	£	*Rx.*	*Rx.*	
Capital Expenditure on Railways and Irrigation Works—					
48.—State Railways	2,147,200	847,000	705,800	3,700,000	29
49.—Irrigation Works	695,200	2,600	2,200	700,000	30
Total	2,842,400	849,600	708,000	**4,400,000**	31

* See foot-note in Abstract A, page 650.

of Expenditure—continued.

in respect of transactions in *India*, including those of "Exchange."]

Number of Item.	REVISED ESTIMATE, 1895-96.						ACCOUNTS, 1895-96.					
	INDIA.			England.	Exchange.	TOTAL.	INDIA.			England.	Exchange.	TOTAL.
	Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
	Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	10,334,000	15,823,700	2,670,500	5,575,100	4,203,700	38,607,000	10,340,030	15,883,943	2,681,686	5,556,382	4,221,572	38,683,613
2	...	9,700	...	...	...	**9,700**	...	7,661	...	..	...	**7,661**
3	8,657,000	376,700	...	...	...	9,033,700	8,655,735	385,101	...	...	...	9,040,836
4	3,153,400	215,500	...	980,000	738,000	5,387,800	3,45[illegible],807	215,508	...	980,020	744,589	5,390,984
5	..	..	...	1,795,400	1,185,900	2,991,300	..	...	...	1,795,396	1,205,708	3,001,104
6	3,500	..	...	218,900	165,100	387,500	497	...	...	218,884	166,301	385,682
7	31,000	..	...	682,000	514,200	1,230,200	33,941	...	...	681,919	518,101	1,233,961
8	532,300	...	...	...	...	532,300	530,315	...	...	...	...	530,315
9	3,[illegible]00	.	..	2,161,600	1,629,800	3,791,400	2,8[illegible]2	...	...	2,161,563	1,642,290	3,806,675
10	15,[illegible]00	10,200	..	...	...	25,500	8,134	10,117	...	...	...	18,251
11	7[illegible],000	100	.		...	7[illegible]	71,623	20	..	..	...	71,649
12	12,773,300	602,500	.	5,747,000	4,335,000	23,458,000	12,753,871	610,812	...	5,747,782	4,366,989	23,479,457
13	447,500	343,900	..	...	...	791,400	455,945	331,356	...	...	...	787,301
14	677,900	544,700	...	...	.	1,222,600	677,788	544,621	...	..	...	1,222,409
15	382,700	604,000	9,800	1,800	1,400	1,000,300	374,[illegible]3	579,399	11,495	838	637	966,601
16	1,508,100	1,443,200	[illegible]00	1,800	1,400	3,014,300	1,507,[illegible]65	1,455,376	11,495	838	637	2,976,311
17	1,096,700	.	...	32,000	24,100	1,152,800	1,151,478	...	...	30,947	23,513	1,205,938
18	619,000	2,080,500	1,740,600	88,500	66,700	4,607,300	6[illegible]1,458	2,063,159	1,777,957	86,375	65,625	4,604,574
19	1,715,700	2,080,500	1,740,600	120,500	90,800	**5,760,100**	1,702,936	2,063,159	1,777,957	117,322	89,138	**5,810,512**
20	17,295,600	...	...	1,889,000	1,424,300	20,608,000	17,2[illegible]2,977	..	...	1,819,267	1,382,224	20,424,468
21	912,000	...	...	2,316,100	1,746,900	4,975,000	89[illegible],135	...		2,316,527	1,700,027	4,973,689
22	18,208,200	...	.	4,205,100	3,170,000	**25,583 900**	18,120,112	...	...	4,135,794	3,142,251	**25,398,157**
23	21,700	...	..	50,600	38,200	**110,500**	21,716	...	...	45,252	34,381	**101,349**
24	44,561,400	20,015,600	4,426,900	15,701,000	11,838,600	96,543,500	44,506,633	20,020,951	4,471,138	15,603,370	11,854,968	96,457,060
25	...	+363,300	*—363,300*	...	...	...	...	+361,158	*—361,156*	...	...	...
26	...	546,200	47,500	...	...	593,700	...	571,281	44,979	...	...	616,260
27	..	*133,400*	*77,300*	...	...	*210,700*	...	*146,954*	*90,197*	...	...	*237,151*
28	44,561,400	20,791,700	4,033,800	15,701,000	11,838,600	**96,926,500**	44,506,633	20,806,436	4,064,702	15,603,370	11,854,968	**96,836,169**

	REVISED ESTIMATE, 1895-96.				ACCOUNTS, 1895-96.			
	India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
	Rx.	£	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
29	2,386,500	704,500	531,200	3,622,200	2,191,354	679,562	516,311	3,387,227
30	698,900	3,500	2,600	705,000	693,611	3,612	2,744	699,967
31	3,085,400	708,000	533,800	**4,327,200**	2,884,965	683,174	519,055	**4,087,194**

X

Abstract C.—*Details of Receipts*

[Rx. 1 is recorded for every 10 Rupees in respect
The figures in thick type are those

	Budget Estimate, 1895-96.			Revised Estimate, 1895-96.			Accounts, 1895-96.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	*£*	*Rx.*	*Rx.*	*£*	*Rx.*	*Rx.*	*£*	*Rx.*
Revenue (from Abstract A).	96,610,800	171,000	96,781,800	97,509,000	210,300	97,719,300	97,977,005	223,417	98,200,422
Exchange added to Revenue	142,500	..	142,500	158,600	...	158,600	169,745	...	169,745
TOTAL .	96,753,300	171,000	96,924,300	97,667,600	210,300	97,877,900	98,146,750	223,417	98,370,167
O.—Permanent Debt incurred—									
Temporary Debt incurred . . .	...	2,000,000	2,000,000	...	2,000,000	2,000,000	..	2,000,000	2,000,000
NET .			0			0			0
P.—Unfunded Debt—									
Special Loans . .	...	.		1,100	...		1,088	...	
Deposits of Service Funds . . .	150,900	..		167,400	..		243,721	...	
Savings Bank Deposits	4,260,300	...		4,404,600	...		4,615,361	...	
TOTAL .	4,411,200	...	4,411,200	4,573,100	...	4,573,100	4,860,170	...	4,860,170
NET .			522,300			653,500			739,047
Q.—Deposits and Advances—									
Balances of Provincial Allotments . . .	20,800	...		593,700	..		616,260	...	
Excluded Local Funds .	788,000	...		790,200	...		790,627	...	
Railway Funds . .	484,300	...		87,900	...		78,709	...	
Deposits of Sinking Funds	68,700	...		11,800	...		16,606	...	
Departmental and Judicial Deposits . . .	16,994,800	..		17,828,000	...		18,472,070	...	
Advances . . .	2,746,100	100		2,811,400	1,100		3,840,105	673	
Suspense Accounts . .	12,100	...		12,600	...		41,419	...	
Exchange on Remittance Accounts (net) . .	127,700	...		...	...		...	...	
Miscellaneous .	...	...		...	...		290	...	
TOTAL .	21,242,500	100	21,242,600	22,141,600	1,100	22,145,700	23,856,095	673	23,856,768
NET .			0			0			0
Carried over .	122,407,000	2,171,100		124,385,300	2,211,400		126,863,015	2,224,090	

and Disbursements.

of transactions in *India*, including those of "Exchange."]
which appear in the General Account.

	Budget Estimate, 1895-96.			Revised Estimate, 1895-96.			Accounts, 1895-96.		
	India.	England.	Total.	India.	England	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Expenditure, Imperial and Provincial (from Abstract B)	68,332,000	15,910,000	84,242,000	69,003,900	15,701,000	84,704,900	68,998,722	15,603,370	84,602,092
Exchange, charge on Expenditure	13,258,800	...	13,258,800	11,838,000	...	11,838,000	11,854,968	...	11,854,968
Add—Provincial Expenditure charged to "Deposits"	20,800	..	20,800	593,700	...	593,700	616,260	...	616,260
Deduct—Provincial Deficit, charged against "Deposits"	644,100	...	644,100	210,700	.	210,700	237,151	...	237,151
TOTAL	80,967,500	15,910,000	96,878,100	81,225,500	15,701,000	96,926,500	81,232,799	15,603,370	96,836,169
Expenditure not charged to Revenue—									
Capital Outlay on Railways and Irrigation Works	2,842,400	849,600		3,085,400	708,000		2,884,965	683,174	
Add—Exchange on Expenditure not charged to Revenue	708,000	...		533,800	..		519,055	...	
TOTAL	3,550,400	849,600	4,400,000	3,619,200	708,000	4,327,200	3,404,020	683,174	4,087,194
O.—Permanent Debt discharged—									
Sterling Debt— India 4 p. c. Stock	...	...		...	1,600		...	1,700	
Rupee Debt— 4½ p. c. Loan	20,000	...		18,500	...		21,043	...	
4 p. c. Loan	870,000	...		572,500	..		543,854	..	
3½ p. c. Loan	...	..		..	..		21,515	.	
Stock Notes	100	...		100	..		5	..	
TOTAL	890,100	...	890,100	591,100	1,600	592,700	584,512	1,700	586,412
NET			890,100			592,700			586,412
Temporary Debt discharged	...	2,000,000	2,000,000	...	2,000,000	2,000,000	...	2,000,000	2,000,000
NET			0			0			0
P.—Unfunded Debt—									
Special Deposits	...	.		200	...		355	...	
Deposits of Service Funds	98,500	...		99,900	...		100,477	...	
Savings Bank Deposit	3,790,400	...		3,819,500	..		4,020,381	...	
TOTAL	3,888,900	...	3,888,900	3,919,600	...	3,919,600	4,121,123	...	4,121,123
NET			0			0			0
Q.—Deposits and Advances									
Balances of Provincial Allotments	644,100	...		210,700	...		237,151	...	
Excluded Local Funds	790,500	...		800,100	...		798,177	...	
Railway Fund	48,300	...		85,900	...		60,400	...	
Depreciation Sinking Funds	...	...		500	...		5,798	...	
Departmental and Judicial Deposits	16,648,400	...		17,650,100	5,400		18,279,012	...	
Advances	4,557,700	1,400		4,750,300	...		3,[illegible]32	3,069	
Suspense Accounts	2[illegible],900	...		57,800	...		223,372	...	
Exchange on Remittance Account (net)	...			1,211,400	...		906,001	...	
Miscellaneous	6,0[illegible]5,[illegible]0	...		4411,700	...		9[illegible]4	138	
TOTAL	22,065,400	1,400	22,065,800	23,227,500	5,400	23,232,900	25,100,003	3,207	25,172,810
NET			823,200			1,687,200			1,316,042
Carried over	111,361,300	18,761,000		112,582,900	18,416,000		114,512,357	18,201,351	

Abstract C.—*Details of Receipts*

	Budget Estimate, 1895-96.			Revised Estimate, 1895-96.			Accounts, 1895-96.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Brought forward	122,407,000	2,171,100		124,385,300	2,211,400		126,863,015	2,224,090	
R.—Loans and Advances by Imperial Government	114,000	...	114,000	131,800	...	131,800	137,164	...	137,164
Net			0			0			0
R.R.—Loans and Advances by Provincial Governments	345,100	...	345,100	381,500	...	381,500	369,082	...	369,082
Net			0			0			0
S.—Capital Receipts from Railway Companies—									
On Account of Subscribed Capital	...	3,3 8,500		430,300	783,300		163,800	791,483	
Repayments	1,141,300	3,000		1,182,500	11,600		1,192,868	11,553	
Total	1,141,300	3,311,500	4,452,800	1,612,800	794,900	2,407,700	1,356,668	803,036	2,159,704
Net			0			0			0
T.—Remittances—									
Inland Money Orders	21,500,000	...		21,800,000	...		21,757,807	...	
Other Local Remittances	...	...		657,000	...		42,019	.	
Other Departmental Accounts	1,407,500	...		412,,500	..		475,393	...	
Net Receipts by Civil Treasuries from—									
Post Office	613,900	...		541,600	...		730,860	...	
Telegraph	48,000	...		96,900	...		94,938	...	
Guaranteed Railways	3,667,000	...		3,279,700	...		3,214,646	...	
Public Works	1,538,500	...		1,729,600	..		1,850,254	...	
Net Receipts from Civil Treasuries by—									
Marine	208,800	...		188,300	...		175,785	...	
Military	15,982,900	...		16,714,700	...		16,709,922	...	
Remittance Account between England and India	899,300	121,700		840,700	332,000		972,754	341,645	
Total	45,865,000	121,700	45,987,600	46,261,000	332,000	46,593,000	46,024,387	341,645	46,366,032
Net			0			683,000			80,502
U.—Secretary of State's Bills drawn	...	17,000,000	17,000,000	...	18,300,000	18,300,000	...	17,664,492	17,664,492
Total Receipts	169,873,300	22,604,300		172,772,400	21,638,300		174,750,316	21,033,263	
V.—Opening Balance	22,679,488	2,446,164		22,529,488	2,503,124		22,529,488	2,503,124	
Grand Total	192,552,788	25,050,464		195,301,888	24,141,424		197,279,804	23,536,387	

and Disbursements—continued.

	Budget Estimate, 1895-96.			Revised Estimate, 1895-96.			Accounts, 1895-96.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Brought forward	111,361,300	18,761,600		112,582,900	18,416,000		114,512,357	18,291,351	
R.—Loans and Advances by Imperial Government	163,900		163,900	160,600	...	160,600	211,610	...	211,610
Net			**49,500**			**28,800**			**74,446**
RR.—Loans and Advances by Provincial Governments	808,600	...	808,600	650,100	...	650,100	533,179	...	533,179
Net			**463,500**			**268,600**			**164,097**
S.—Payments to Railway Companies on Capital Account—									
For discharge of Debentures	...	2,778,500		...			...	...	
For Expenditure	1,338,100	955,200		1,757,000	927,800		1,491,821	853,820	
Total	1,338,100	3,733,700	5,071,800	1,757,000	927,800	2,684,800	1,491,821	853,820	2,345,641
Net			**619,000**			**277,100**			**185,937**
T.—Remittances—									
Inland Money Orders	21,500,000	...		21,800,000	...		21,739,588	..	
Other Local Remittances	...	...		657,000	...		...	...	
Other Departmental Accounts	1,407,500	...		412,500	...		445,834	...	
Net Payments into Civil Treasuries by—									
Post Office	613,900	...		541,600	...		730,835	...	
Telegraph	48,000	...		96,000	...		94,609	...	
Guaranteed Railways	3,667,000	..		3,279,700	...		3,214,640	...	
Public Works	1,538,500	...		1,229,000	...		1,866,747	...	
Net Issues from Civil Treasuries to—									
Marine	208,800	...		188,300	...		175,742	..	
Military	15,982,900	...		16,554,700	...		16,709,922	...	
Remittance Account between England and India	144,800	878,700		146,800	1,002,900		310,189	997,418	
Total	45,111,400	878,700	45,990,100	44,907,100	1,002,900	45,910,000	45,288,112	997,418	46,285,530
Net			**2,500**			**0**			**0**
U.—Secretary of State's Bills paid	17,706,800	...	**17,706,800**	18,743,700	...	**18,743,700**	18,742,215	...	**18,742,215**
Total Disbursements	176,490,100	23,374,000		178,801,400	20,346,700		180,779,294	20,142,589	
V.—Closing Balance	16,062,688	1,676,464		16,500,488	3,794,724		16,500,510	3,393,798	
Grand Total	192,552,788	25,050,464		195,301,888	24,141,424				

Abstract D.—*Account of Provincial and Local Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial Contracts.*

A.—Provincial Balances.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Budget Estimate, 1895-96.										
Balance at end of 1894-95 (by Revised Estimate)	...	30,164	74,000	91,009	337,304	320,924	130,419	350,026	304,265	1,647,117
Added in 1895-96	...	20,800	...	.	..	...	.	...	..	20,800
Spent in 1895-96	...	.	14,000	41,000	11,100	120,900	24,000	122,700	97,900	432,500
Balance at end of 1895-96		59,964	60,006	50,009	326,204	200,024	105,519	227,326	206,365	1,235,417
Revised Estimate, 1895-96.										
Balance at end of 1894-95 (by Accounts)	...	17,756	84,887	80,287	432,200	304,537	123,508	385,954	300,093	1,738,222
Added in 1895-96		30,900	23,200	19,800	12,900		3,300	32,800	91,300	546,200
Spent in 1895-96	.			...	...	133,400	...	..	...	133,400
Balance at end of 1895-96	..	54,656	324,087	109,087	555,100	171,137	126,808	418,754	391,393	2,151,022
Accounts, 1895-96.										
Balance at end of 1894-95	..	17,756	84,887	80,287	432,200	304,537	123,508	385,954	300,093	1,738,222
Added in 1895-96	...	10,953	226,525	30,507	149,808	.	...	44,118	100,690	571,281
Spent in 1895-96	.	...	..	...	..	139,798	7,156	...	...	146,954
Balance at end of 1895-96	...	37,409	311,391	110,794	582,008	164,739	116,352	430,072	400,783	2,162,549

B.—Local Balances.

NOTE.—These Balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Budget Estimate, 1895-96.										
Balance at end of 1894-95 (by Revised Estimate)	15,336	82,533	101,868	45,100	154,919	112,921	195,467	367,386	400,656	1,476,186
Added in 1895-96	...	.	..		...		.	...	...	...
Spent in 1895-96	400	21,100	53,100	17,400	34,400	27,400	17,200	21,000	19,600	211,600
Balance at end of 1895-96	14,936	61,433	48,768	27,700	120,519	85,521	178,267	346,386	381,056	1,264,586
Revised Estimate, 1895-96.										
Balance at end of 1894-95 (by Accounts)	15,195	68,145	112,634	42,524	170,746	111,557	201,756	377,188	378,676	1,478,421
Added in 1895-96	...	..	...	..	...	...	1,300	46,200	...	47,500
Spent in 1895-96	200	10,100	21,900	11,300	15,100	16,500	..	...	2,200	77,300
Balance at end of 1895-96	14,995	58,045	90,734	31,224	155,646	95,057	203,056	423,388	376,476	1,448,621
Accounts, 1895-96.										
Balance at end of 1894-95	15,195	68,145	112,634	42,524	170,746	111,557	201,756	377,188	378,676	1,478,421
Added in 1895-96	...	...	.	...	...	...	...	37,652	7,327	44,979
Spent in 1895-96	449	10,965	8,588	6,208	41,597	15,820	6,570	...	...	90,197
Balance at end of 1895-96	14,746	57,180	104,046	36,316	129,149	95,737	195,186	414,840	386,003	1,433,203

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY STATISTICS.

RETURNS OF ACCIDENTS ON INDIAN RAILWAYS FOR THE NINE MONTHS ENDING WITH THE 30th SEPTEMBER 1896.

No. 132 R. Stat., dated Calcutta, the 6th March 1897.

RESOLUTION—By the Government of India, Public Works Department.

Read again—

Government of India order No. 350 R. Stat., dated the 2nd September 1896.

Read also—

The following note by the Director General of Railways, No. 109 Stat., dated the 25th February 1897, with abstract returns of accidents to trains, etc., on the open lines of railway in India for the nine months ending with the 30th September 1896.

1.—*Accidents to trains, rolling stock, permanent-way, etc.*

Accidents to trains, rolling stock, permanent-way, etc., during the nine months ending with the 30th September 1896, as shown under abstract No. 4, on pages 14 and 15 of the accompanying returns, caused the death of 35 and injury to 118 persons. The number of persons (both killed and injured) was above the figure reported during the corresponding period of the previous year, and the number of accidents also showed a heavy increase, as will be seen from the following table, which compares the total number of accidents and the casualties resulting therefrom with the corresponding period of the previous year under the heads "Standard gauge", "Metre gauge" and "Special gauges". The increase in the number of persons killed was mainly due to 11 passengers having been burnt in the accident on the East Indian railway on the 27th April and 13 persons killed in the collision at Delhi on the Rajputana-Malwa railway on the 24th July 1896; and in the number injured to 32 passengers having been injured in the accident on the Eastern Bengal (state) railway, standard gauge, on the 8th February 1896, and 22 persons injured in the collision at Delhi mentioned above :—

	Number.			Number of passengers and others.		Number of servants.		Total all classes.	
	Accidents reported to Local Governments under section 83 of the Indian Railways Act (IX of 1890)	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Standard gauge.									
Nine months ending with the 30th September 1896	78	1,893	1,971	(a) 16	(b) 51	2	28	18	79
Corresponding period of 1895	75	1,799	1,874	(c) 11	(d) 37	5	16	16	53
Metre gauge.									
Nine months ending with the 30th September 1896	93	1,597	1,690	(c) 15	(e) 29	2	8	17	37
Corresponding period of 1895	54	1,577	1,631	(f) 2	(b) 8	5	7	7	15
Special gauges.									
Nine months ending with the 30th September 1896	14	40	54	...	...	...	2	...	2
Corresponding period of 1895	2	54	56	...	(f) 1	...	3	...	4
Total all gauges for the nine months ending with the 30th September 1896	185	3,530	3,715	(g) 31	(h) 80	4	38	35	118
Corresponding period of 1895	131	3,430	3,561	(a) 13	(i) 40	10	26	23	72

(a) Of these, five were not passengers.
(b) Of these, four were not passengers.
(c) Of these, three were not passengers.
(d) Of these, seven were not passengers.

2. It will be seen from the table below that with an increase of 3·65 per cent. in the mean mileage worked and a decrease of 1·46 per cent. in the train-mileage run during the nine months ending with the 30th September 1896, the number of accidents increased by 154 or 4·32 per cent. as compared with the corresponding period of the previous year:

	INCREASE OR DECREASE, AS COMPARED WITH THE CORRESPONDING PERIOD OF THE PREVIOUS YEAR.					
	ACCIDENTS.		MEAN MILEAGE.		TRAIN-MILEAGE.	
	No.	Per cent.	Miles.	Per cent.	Miles.	Per cent.
Standard	+97	5·18	+394	+3·56	−712,858	−2·05
Metre	+59	+3·62	+301	+3·91	−50,507	−0·33
Special	−2	−3·57	.	...	+24,785	+7·45
TOTAL .	+154	+4·32	+695	+3·05	−738,580	−1·46

3. Although the general total showed an increase, there were large variations on the standard and metre gauge railways in the number of accidents of different classes, as compared with the corresponding period of the previous year, as will be seen from the following statement which exhibits them under the different classes:

GAUGE AND CLASSIFICATION.	INCREASE OR DECREASE.			Percentage of increase or decrease.
	Serious.	Minor.	Total.	
Standard gauge.				
Collisions between goods trains or parts of goods trains .	−2	−46	−48	−60·57
Goods trains or parts of goods trains, engines, etc., leaving the rails	−12	−41	−53	−38·69
Trains or engines travelling in the wrong direction through points	+2	+49	+51	+127·50
Trains running over cattle on the line	+3	+76	+79	+9·84
Trains running over obstructions on the line . . .	−1	−36	−37	−38·95
The bursting of tubes, etc., of engines	−1	−15	−16	−21·62
The failure of machinery, springs, etc., of engines . .	+1	+37	+38	+16·89
The flooding of portions of permanent-way . . .	−10	+25	+15	+49·54
Slips in cuttings or embankments	...	+10	+10	+83·33
Fire in trains	−2	+38	+36	+61·02
Under the head "Other accidents"	+3	+22	+25	+24·27
Metre gauge.				
Collisions between goods trains or parts of goods trains .	−4	−17	−21	−80·77
Trains or engines travelling in the wrong direction through points	+5	+6	+11	+26·83
Trains running over cattle on the line	+8	+75	+83	+9·65
The failure of machinery, springs, etc., of engines . .	+1	+21	+22	+19·82
The flooding of portions of permanent-way . . .	+3	−17	−14	−42·42
Fire in trains	−1	−17	−18	−31·03
Under the head "Other accidents"	+1	+10	+11	+16·92

It will be observed from the foregoing, that the principal increases on the standard gauge lines occurred under "Trains or engines travelling in the wrong direction through points", 51 accidents, or 127·50 per cent., partly due to more accurate classification; under "Trains running over cattle on the line", 79 accidents, or 9·84 per cent., partly due, it is stated, to the drought and consequent scarcity of fodder, villagers having in many cases driven their cattle on to the railway line to graze; under "The failure of machinery, springs, etc., of engines", 38 accidents, or 16·89 per cent.; under "Fire in trains", 36 accidents, or 61·02 per cent.; and under the head "Other accidents", 25 accidents, or 24·27 per cent.; and on the metre gauge railways under "Trains running over cattle on the line", 83 accidents, or 9·65 per cent., possibly due to the cause noted above and partly also to the opening of new lines; and under "The failure of machinery, springs, etc, of engines", 22 accidents, or 19·82 per cent.

4. The number of cattle accidents was largest on the Southern Mahratta railway, *viz.*, 276; next to that line comes the South Indian railway with 267, then the North-Western (state) railway with 188, the East Indian railway with 169, the Rajputana-Malwa railway with 131, the Eastern Bengal (state) railway (standard gauge section) with 112, the Madras railway with 107, the Eastern Bengal (state) railway (metre gauge section) with 67, and the Nizam's Guaranteed State railway with 66.

In relation to the train-mileage run, the number was highest on the Dibru-Sadiya railway, which gave an average of 1 accident in 5,835 train-miles run; the Oodeypore-Chitor railway coming next with an average of 1 in 7,153; then the Assam-Bengal, the Nizam's Guaranteed State, the Jodhpore-Bickaneer and the Bengal Dooars railways with averages of 1 in 7,793, 1 in 8,467, 1 in 8,739 and 1 in 9,000, respectively.

The lowest number recorded relatively to the train mileage run was on the Great Indian Peninsula railway, *viz.*, 1 in 173,162 train-miles, the Darjeeling-Himalayan railway coming next with 1 in 136,688, then the Bombay, Baroda and Central India railway with 1 in 74,777, the Gaekwar's Dabhoi railway with 1 in 65,305, the Bengal-Nágpur railway with 1 in 62,676, and the East Indian railway with 1 in 51,720.

5 Under the head "Trains or engines travelling in the wrong direction through points", the largest number, *viz.*, 38, occurred on the Great Indian Peninsula railway, next to it comes the Eastern Bengal (state) railway, standard gauge, with 26 accidents; under "The failure of machinery, springs, etc., of engines", the largest number, *viz.*, 73, occurred on the Bombay, Baroda and Central India railway, next to that line come the Great Indian Peninsula and the North Western (state) railways with 68 and 52 accidents on each, respectively; under "Fire in trains", the largest number occurred on the Great Indian Peninsula railway, *viz.*, 35 accidents, next to that line comes the Madras railway with 27 accidents; and under the head "Other accidents", the largest number, *viz.*, 40, occurred on the Great Indian Peninsula railway, next to that line come the Bombay, Baroda and Central India and the North Western (state) railways with 24 and 23 accidents on each, respectively; under the head "The failure of machinery, springs, etc., of engines", although, as noticed above, the largest number of accidents occurred on the Bombay, Baroda and Central India railway, standard gauge, *viz.*, 73, the increase under this head also occurred on metre gauge lines, the largest number on these railways having occurred on the Southern Mahratta railway, *viz.*, 32.

In relation to the train-mileage run, the total number of accidents was highest on the Jorhát (state) railway, which gave an average of 1 accident in 2,122 train-miles; next to that line comes the Dibru-Sadiya railway, with an average of 1 accident in 2,414 train-miles; then the Cooch Behar, the Assam-Bengal, the Bengal Dooars, and the Rohilkund and Kumaon (including the Lucknow-Bareilly section) railways with averages of 1 in 3,080, 1 in 4,453, 1 in 5,143, and 1 in 5,770, respectively.

The lowest number recorded relatively to the train-mileage run was on the East Indian railway, *viz.*, 1 in 26,894 train-miles, the Bengal-Nágpur railway coming next with 1 in 26,463, then the Oudh and Rohilkhand (state) railway with 1 in 26,256, the Great Indian Peninsula railway with 1 in 22,264, the Indian Midland railway with 1 in 17,225, and the North Western (state) railway with 1 in 16,482.

II.—Accidents from other causes not involving accidents to trains, etc.

6. In addition to those included in Division I; the casualties to passengers, servants in the employ of railways or of contractors, and to others, from causes not involving accidents to trains (which are detailed in abstract No. 2) are compared separately, for each gauge, with the corresponding period of the previous year in the table below :—

Gauges.	Nine months ending with the 30th September 1896.								Corresponding period of the previous year.							
	Passengers.		Servants.		Others.		Total.		Passengers		Servants.		Others.		Total.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Standard .	32	98	84	149	249	66	365	313	48	91	84	219	241	64	373	374
Metre .	16	35	28	55	113	44	157	134	13	39	31	65	104	40	148	144
Special .	.	...	...	3	...	2	..	5	...	1	...	7	2	1	2	9
Total .	48	133	112	207	362	112	522	452	61	131	115	291	347	105	523	527

Allowing for the opening of new lines, it will be seen from the foregoing table that, except under "Others—killed", the number of persons killed and injured compares favourably with that reported during the corresponding period of the previous year.

III.—Statistical results.

7. The following table gives certain statistical results for the period under review, comparing the number of passengers killed and injured by accidents to trains and from all causes with the number carried and the number of passenger-units carried one mile. Comparative results for the corresponding period of the previous year are also given :—

Particulars.	Nine months ending with the 30th September 1896.				Corresponding period of the previous year.			
	Standard.	Metre.	Special.	Total.	Standard.	Metre.	Special.	Total.
Mean mileage worked . . . Miles.	11,451	7,996	264	19,711	11,057	7,695	264	19,016
Train-mileage run . . . . . ,,	34,136,015	15,222,265	357,680	49,715,960	34,848,873	15,272,772	332,895	50,454,540
Number of passengers carried . . No.	70,252,170	42,974,095	754,597	113,980,862	65,291,634	40,489,814	676,775	106,458,223
Number of passenger-units carried one mile . . . . . ,,	3,242,581,172	1,602,291,163	19,640,248	4,864,512,583	2,986,586,606	1,554,932,810	17,934,738	4,559,454,154
Number of accidents . . . . ,,	1,971	1,690	54	3,715	1,874	1,631	56	3,561
Do. do. per 100,000 train-miles run . . . . ,,	5·77	11·10	15·10	7·47	5·38	10·68	16·82	7·06
Number of passengers killed by accidents to trains . . . . ,,	11	12	...	23	8	...	...	8
Proportion of above to number carried . . . . . ,,	1 in 6,386,561	1 in 3,581,174	...	1 in 4,955,690	1 in 8,161,454	...	...	1 in 13,307,278
Number of passengers injured by accidents to trains . . . . ,,	47	27	...	74	30	4	...	34
Proportion of above to number carried . . . . . ,,	1 in 1,494,727	1 in 1,591,633	...	1 in 1,540,282	1 in 2,176,388	1 in 10,122,454	...	1 in 3,131,124
Number of passengers killed from all causes . . . . . ,,	43	28	...	71	56	13	...	69
Proportion of above to number carried . . . . . ,,	1 in 1,633,771	1 in 1,534,789	...	1 in 1,605,364	1 in 1,165,922	1 in 3,114,601	...	1 in 1,542,873
Number of passengers injured from all causes . . . . . ,,	145	62	...	207	121	43	1	165
Proportion of above to number carried . . . . . ,,	1 in 484,498	1 in 693,130	...	1 in 550,632	1 in 539,600	1 in 941,623	1 in 676,775	1 in 645,201
Number of passengers killed and injured from all causes . . ,,	188	90	...	278	177	56	8	234
Proportion of above to number carried . . . . . ,,	1 in 373,682	1 in 477,490	...	1 in 410,003	1 in 368,879	1 in 723,032	1 in 676,775	1 in 454,950
Proportion of passengers killed and injured from all causes to number of passenger-units carried one mile . . . . . ,,	1 in 17,247,772	1 in 17,803,235	...	1 in 17,498,247	1 in 16,873,371	1 in 27,766,657	1 in 17,934,738	1 in 10,484,847

It will be seen that the comparison is generally very unfavourable for the reasons explained in paragraph I(1) *ante*.

IV.—Number of persons killed and injured by accidents to trains, rolling stock, etc., during the third quarter of 1896.

8. The following table gives the number of accidents, as classified in abstract No. 4 of the returns, which resulted in loss of, or injury to, life and limb, and shows the railways on which they occurred :—

Railway.	Number of accidents reported during the 3rd quarter of 1896.	Passengers and others.		Servants.		Total.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Standard gauge.							
Bengal-Nágpur	1	...	...	...	1	...	1
Eastern Bengal (state)	1	...	...	1	...	1	...
Great Indian Peninsula	2	...	...	...	2	...	2
Madras	2	...	4	...	...	...	4
Metre gauge.							
Rajputana-Malwa	2	12	21	1	1	13	22
Southern Mahratta	2	...	...	...	4	...	4
South Indian	1	1	...	...	...	1	...
Special gauge.							
Darjeeling-Himalayan	1	...	...	...	1	...	1
Total	12	13	25	2	9	15	34
Corresponding quarter of 1895	14	2	8	5	10	7	18

The increase in the total number of persons killed and injured during the third quarter of 1896, as compared with the corresponding quarter of the previous year, is due to the collision on the Rajputana-Malwa railway on the 24th July 1896 at Delhi.

9. A brief description of accidents which resulted in loss of, or injury to, life and limb, is given below :

Bengal-Nágpur railway.—On the 29th September 1896, a plate-layer's trolly was run into by a shunting engine at Chakardharpore station. The trolly was smashed and a railway servant injured.

Eastern Bengal (state) railway (standard gauge).—On the 24th July 1896, an engine collided with another near the north crossing of Nos. 7 and 8 lines at Calcutta, owing to the carelessness of the driver of the former engine. A railway servant was fatally injured and both the engines were damaged.

Great Indian Peninsula railway.—On the 21st August 1896, a down mixed train was derailed at mile 360, between Dábki and Akola, owing to the breakage of an axle of a wagon attached to the train due to a flaw in the metal. A railway servant was injured.

On the 9th September 1896, a down goods train collided with an up tranship train at Samvatsar station, owing to the driver of the train having run past the signal at danger at a high speed. A railway servant was slightly injured.

Madras railway.—On the 19th July 1896, the engine, tender, and the seven leading wagons of a mixed train while entering Lakkiti station were derailed, owing to the left flange of the leading wheel of the engine mounting the switch, the wheel flange being very sharp and the inner table flange of the stock rail being worn immediately in front of the switch. A passenger was slightly injured.

On the 23rd July 1896, while a mixed train was descending Kuppam Ghat near mile 144½ on the Bangalore branch it parted owing to a defective rail, and the front portion ran down to Patchur station and the rear portion was derailed upon a 12-feet girder bridge. Considerable damage was done to rolling stock and permanent-way and three passengers were slightly injured.

Rajputana-Malwa railway.—On the 24th July 1896, a collision took place at Delhi, between the down mail train and a shunting engine, owing to the mail train taking the goods yard line instead of the passenger yard line, due to the points of cross-over road not having been altered for the passenger yard line after the passing of the shunting engine. Twelve passengers and a railway servant were killed and twenty-one passengers injured. Rolling stock was also seriously damaged.

On the 14th September 1896, during shunting operations, while the engine was backing some wagons at Auwa station, it collided with a wagon of a down goods train which was fouling the crossing. A railway servant was injured.

Southern Mahratta railway.—On the 14th July 1896, a collision occurred between a down mixed train and a shuntingengine at Belgaum station, due to the driver of the mixed train running past the distant signal set against him at a high speed. Three railway servants were injured.

On the 15th September 1896, some wagons attached to an up mixed train were derailed and four of them capsized at mile 4½, between Alnávar and Kambárganvi, owing to the breakage of the spring of one of the wagons due to a flaw in the metal. A railway servant was injured.

South Indian railway.—On the 24th August 1896, a light engine running between Búdalúr and Tiruverumbúr stations struck the rear end of a bullock cart standing on the level crossing at mile $\frac{238}{8}$. A woman seated in the cart was fatally injured.

Darjeeling-Himalayan railway.—On the 2nd July 1896, the Consulting Medical Officer's trolly attached to an up goods train was derailed at the 33rd mile, and the officer was slightly injured.

ORDER.—Ordered, that the above note, with the abstract returns and appendices thereto, be communicated, for information, to the Local Governments and Administrations and to the officers noted in the margin.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Resident in Mysore.
The Agents to the Governor General for Rajputana, Central India and Baluchistan.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Assam.

Ordered, also, that copies be forwarded for the information of Her Majesty's Government.

Ordered, further, that the above note, with the abstract returns, be published in the Supplement to the *Gazette of India*.

G. A. ANDERSON,
Under Secretary.

Documents accompanying.

Abstract returns of accidents for the nine months ending with the 30th September 1896.

Enclosure to Government of India Order No. 132 R. Stat., dated the 6th March 1897.

ABSTRACT No. 1.

General Total.

Number of persons reported, during the nine months ending with the 30th September 1896, as killed or injured on all railways open for traffic in India, distinguishing between passengers, railway servants, and other persons; and distinguishing also, in the case of the two former classes, between accidents caused by accidents to trains, rolling stock, permanent-way, etc., and accidents happening otherwise.

	Standard gauge lines.		Metre gauge lines.		Special gauge lines.		Total all gauges.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Passengers:—								
From accidents to trains, rolling stock, permanent-way, etc.	11	47	12	27	...	...	23	74
By accidents from other causes, including accidents from their own want of caution or misconduct	32	98	16	35	...	...	48	133
Servants:—								
From accidents to trains, rolling stock, permanent-way, etc.	2	28	2	8	...	2	4	38
By accidents from other causes, including accidents from their own want of caution or misconduct	84	149	28	55	...	3	112	207
Other persons:—								
Whilst passing over railways at level-crossings	11	2	11	7	...	...	22	9
Trespassers	159	60	84	37	...	1	243	98
Suicides	80	3	19	1	...	...	99	4
Miscellaneous, not included in either of the above	4	5	2	1	...	1	6	7
Total	383	392	174	171	...	7	557	570

ABSTRACT

NUMBER of PERSONS reported, during the NINE MONTHS ending with the 30th September 1896, as KILLED or INJURED in PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS, and classifying, as far as practicable,

Serial Number.	RAILWAY.	PASSENGERS. From accidents to trains, etc.—See Abstracts Nos. 3 and 4. Killed.	Injured.	From causes other than accidents to trains, etc. 1.—From falling between trains and platforms. Killed.	Injured.	2.—Falling on to the platform, ballast, etc., when getting into or out of trains. Killed.	Injured.	3.—Whilst crossing the line at stations. Killed.	Injured.	4.—By closing of carriage doors. Killed.	Injured.	5.—Falling out of carriages during the travelling of trains. Killed.	Injured.	6.—Other accidents. Killed.	Injured.	Total. Killed.	Injured.	Total Passengers. Killed.	Injured.
	Standard gauge.																		
	State lines worked by companies.																		
I	East Indian (a)	11	4	2	4	1	9	...	...		7	19	3	1	13	33	24	37	
II	Bengal-Nágpur	..	.	..	..	..	1	..	..		1	4		.	1	5	1	5	
III	Indian Midland (b)	..	.		.		.	...	...		...	1		..	..	1	..	1	
	State lines worked by the State.																		
XII	North Western (state) (c)	.	1	5	2	1		..	...		2	17	..	.	8	19	8	20	
XIV	Oudh and Rohilkhand (state)	.		.	.	...	4	.	...		1	10		.	1	14	1	14	
XV	Eastern Bengal (state) (d).	.	3	.	..	..	1	...	...		.	2	.	.	.	3		36	
XVIII	East Coast (state)	.	.	.	1	.			.		.	...	..	..	..	1	..	1	
	Lines worked by guaranteed companies.																		
XXIV	Great Indian Peninsula (e).		3	.	.	...	1	2	..	..	4	8	1	..	7	9	7	12	
XXV	Bombay, Baroda and Central India (f).		2	..	3	..	1	...	..	.	1	4		.	1	8	1	10	
XXVI	Madras (g)		4	...	..	..		..	.	.	.	2		.	.	3	..	7	
	Line owned by native state and worked by company.																		
XXVI	The Nizam's Guaranteed State (h).	.	.	..		...	...	...	...	..	1	2	.	.	1	2	1	2	
	TOTAL	11	47	7	10	2	18	2	...	.	17	69	4	1	32	98	43	45	
	Corresponding period of 1895	8	30	10	6	11	18	3	1	3	19	50	5	13	48	91	56	121	
	Metre gauge																		
	State lines worked by companies.																		
LIII	Bengal and North Western— Tirhoot section) Company's ")	..	..	1	3	.		.	..	..	1	..	..	3	2	3	2	..	
LV	Rajputana-Malwa (i)	12	22	1	.	1	.	1	..	...	2	12	1	..	6	12	18	34	
LII	Southern Mahratta (j)	.	...	..	1	..		...	.	..	1	2	..	..	1	3	1	3	
L	South Indian (k)	..	.	.	..	...	1	..	...	...	2	6	..	..	2	7	2	7	
LII	Assam-Bengal	.	1	..	...	...	...	..	...	...	...	..	...	...	...	...		1	
	Carried over	12	23	1	2	4	1	1	...	..	5	21	1	...	12	24	24	47	

Serial Number.	RAILWAY.	SER[VANTS]. From accidents to trains, etc.—See Abstracts Nos. 3 and 4. Killed.	Injured.	From causes other than 1.—Whilst coupling or uncoupling vehicles. Killed.	Injured.	2.—By coming in contact, whilst riding on vehicles during shunting, with other vehicles, etc., standing on adjacent lines. Killed.	Injured.	3.—Whilst passing over or standing upon buffer during shunting. Killed.	Injured.	4.—When getting on or off, or falling off, engines, wagons, etc., during shunting. Killed.	Injured.	5.—Whilst braking, spragging, or checking wheels. Killed.	Injured.	6.—Whilst attending to ground points, marshalling trains, etc. Killed.	Injured.
	Standard gauge.														
	State lines worked by companies.														
I	East Indian (a)	..	3	1	..		...		..	.	2	..	...	...	...
II	Bengal-Nágpur	...	1	...	...	...	...	..	...	...	1	..	...	..	..
III	Indian Midland (b)	.	.	.	..		...	...	.		...	.	...	..	.
	State lines worked by the State.														
XII	North Western (state) (c)	..	11	2	3	.	1	..	..	2	10	.	2	1	1
XIV	Oudh and Rohilkhand (state)	...	2	.	1	.	..		..		1		..	..	..
XV	Eastern Bengal (state) (d).	1		1	..		...		..	..	.	..	..	.	3
XVIII	East Coast (state)	...			...	.	...		..		1		..	.	..
	Lines worked by guaranteed companies.														
XXIV	Great Indian Peninsula (e).	1	8	1	5		..		...		...	.	...	1	...
XXV	Bombay, Baroda and Central India (f).	..	3	1	1		..	...		.	5	.	...	..	..
XXVI	Madras (g)	...		...	1	.	...		...		2	.	...	...	1
	Line owned by native state and worked by company.														
XXVI	The Nizam's Guaranteed State (h).	..			1	.	..	.		...	...	...	...	...	...
	TOTAL	2	28	6	12	.	1	..	.	2	22	..	2	2	5
	Corresponding period of 1895	5	16	3	23	.	6	..	5	4	14	.	7	2	5
	Metre gauge														
	State lines worked by companies.														
LIII	Bengal and North Western— Tirhoot section) Company's ")	..	.	1	...	...	...	..	1	1	.	...	..	...	
LV	Rajputana-Malwa (i)	1	1	4	...	..	..	..	1	...	..	1	1	...	
LII	Southern Mahratta (j)	...	4	1	...	..	...	...	1	...	...	...	...	...	
L	South Indian (k)	..	..	..	...	.	...	...	...	...	...	...	...	...	
LII	Assam-Bengal	...	...	...	...	...	...	1	...	..	...	...	...	...	
	Carried over	1	5	6	..	...	...	1	3	1	.	1	1	...	

NDIA by the TRAVELLING of TRAINS or the MOVEMENT of VEHICLES used exclusively upon RAILWAYS, distinguishing between
he nature and causes of the ACCIDENTS occasioning the DEATH or INJURY.

ANTS.

CIDENTS TO TRAINS, ETC.

… turntables, props, etc., during shunting.	8.—By other accidents during shunting operations not included in the preceding.		9.—From falling off engines, etc., during the travelling of trains.		10.—By coming in contact with over-bridges, or erections on the sides of the line during the travelling of trains.		11.—When getting on or off engines, vans, etc., during the travelling of trains.		12.—Whilst attending to or by the failure of machinery, etc., of engines in steam.		13.—Whilst working on the permanent-way, sidings, etc.		14.—Whilst attending to gates at level-crossings.		15.—Whilst walking, crossing, or standing on the line on duty.		16.—From being caught between vehicles.		17.—From falling or being caught between trains and platforms, walls, etc.		18.—Whilst walking, etc., on the line on the way home or to work.		19.—Miscellaneous.		TOTAL.		TOTAL SERVANTS.		OTHERS: Whilst passing over the railway at level-crossings.		Trespassers.		Suicides.		Miscellaneous.		TOTAL OTHERS.		TOTAL ALL CLASSES.		Serial Number.
Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	
.	1	4	..	3	..	1	1	7	.	2	2	...	2	...	9		3	2	1	..	7	3	1	3	28	27	28	30	1	..	59	6	33	...	..	.	93	6	145	73	I.
	...	...	.	..	..	.	...	..	.						1		..	...		...		1	2		3	2	3	3	...	...	10	5	2	..	.	...	12	5	16	13	II.
	1	..	1	..			..	..			1	.			3	.	...	...		..	2	2		..	8	2	8	2	1	.	7	2	3	...	.	.	11	2	19	5	III.
	3	...	1	1	..	1	1	4	..	..	...	1		...	2	13	1	1	.	1	1	...	2	1	16	40	16	51	1	1	25	11	5	.		1	31	13	55	81	XII.
	1	..	..	..	...			1	.	..	...	1	2	1		2	...	...		...	1	..	.	2	4	9	4	11	2	1	7	9	20	3	..	2	29	15	34	40	XIV.
	2	1	..	.	...	.	..	...	.	3	.	4	1	..	...	3	1	1	...				.	1	5	17	6	17	..	..	18	3	1	.	1		20	3	26	56	XV.
	...	...	..	.	...	.	..	1		.			...		..	..	.			1	.	..	.	1		4	..	4	2	...	6	6	1	..	.	.	9	6	9	11	XVIII.
	1	2	3	2	...	...	1	2	.	1	.	1		..	3	2	.	...		...		..	.	1	10	16	11	21	4		17	10	13		2	2	36	12	54	48	XXIV.
	1	2	2	...	...		...	..		1	....		...		..	.	...				1		2	2	7	11	7	14	...	.	6	4	...		.		6	4	14	28	XXV.
		4	...	2	...	..		2	...		.	..		.	1	3	.		.	.	...		...	1	2	16	2	16	...	.	3	2	2	.	1	.	6	2	8	25	XXVI.
	...	...	...	...		...	...	...	.	.		3	1	...	..	...	.	...	.	..	...	..		1	1	5	1	5	..	...	1	2		.	..	.	1	2	3	9	XXXVI.
		18	7	8	.	2	3	17	...	7	3	10	6	1	19	23	5	4	1	2	12	6	7	13	84	149	86	177	11	2	159	60	80	3	4	5	254	70	383	392	
		52	3	16	3	2	8	18	.	3	...	4	2	3	32	16	3	7	3	3	6	3	8	31	84	219	89	235	6	8	167	56	65	2	6	5	244	71	389	427	
		1	1	1	...	..	...	1	...	.	...	...	...	...	...	...	..	...	...	...	...	...	...	3	3	10	3	10	...	2	17	8	9	1	...	.	26	11	32	28	XLIII.
		..		3	...	...	...	1	...	...	...	1	...	...	...	2	...	...	...	..	..		2	1	9	10	10	11	2	2	14	5	4	..	1		21	7	49	52	XLV.
			1	5	...	1	...	1	.	..	...	...	.	...	..	..	1	...	.	...	...	.	.	2	4	10	4	11	3	...	4	4	...	..	..		7	4	12	21	XLVII.
		...	.		1	...	..	..	...	...	...	...	...	...	...	...		1	...	...	...	...	...	...	1	1	1	1	4	3	3	3	2	..	...	...	9	6	12	14	L.
		...		1	.	..	...	...	.	..	..	...	...	...	..	...	...	...	...	..	..	...	..		..	2	...	2	..	...	6	1	...		...	..	6	1	6	4	LII.
			2	10	1	1	...	3	.	.....	..	1	...	...	...	2	1	1	...	..	...	..	2	6	17	33	18	38	9	7	44	21	15	1	1	..	69	29	111	114	

ABSTRACT

UMBER of PERSONS reported, during the NINE MONTHS ending with the 30th September 1896, as KILLED or INJURED in PASSENGERS, RAILWAY SERVANTS and OTHER PERSONS, and classifying, as far as practicable,

Serial Number.	RAILWAY.	PASSENGERS. From accidents to trains, etc.—See Abstracts Nos. 3 and 4. Killed.	Injured.	From causes other than accidents to trains, etc. 1.—From falling between trains and platforms. Killed.	Injured.	2.—Falling on to the platform, buffers, etc., when getting in or out of trains. Killed.	Injured.	3.—Whilst crossing the line at stations. Killed.	Injured.	4.—By closing of carriage doors. Killed.	Injured.	5.—Falling out of carriages during the travelling of trains. Killed.	Injured.	6.—Other accidents. Killed.	Injured.	Total. Killed.	Injured.	Total Passengers. Killed.	Injured.
	Brought forward	13	23	1		1	1	1			1	5	21			12	24	24	47
	Metre gauge—concld.																		
	State lines worked by the State.																		
LIII	Eastern Bengal (state)(a)										1	1	3			1	6	1	10
LIV	Burma (state)						1					1	3			2	4	2	4
	Assisted companies.																		
LVII	Deoghur																		..
LVIII	Rohilkund and Kumaon (Company's section)(b)																		...
LIX	Bengal Dooars																		
LX	Dibru-Sadiya																		..
	Lines owned and worked by native states.																		
XVII	Jodhpore-Bickaneer—Jodhpore section												1			1	1	1	1
	Bickaneer "																		
VIII	Oodeypore-Chitor																		..
XIX	Bhávnagar-Gondal-Junágarh-Porbandar (c)												...						...
	TOTAL	2	2	1	1	1	1			1	7	28				16	3	2	62
	Corresponding period of 1895	4	1		3	2					7	37	2			13	39	13	43
	Special gauges.																		
	State line worked by the State.																		
VII	Jorhat (2′ 0″)											..		..			..		
	Assisted company.																		
VIII	Darjeeling-Himalayan (2′ 0″)																		...
	Line owned by native state and worked by company.																		
XX	The Gaekwar's Dabhoi (2′ 6″)		...											..			..	..	...
	Line owned by native state and worked by state railway agency.																		
XII	Cooch Behar (2′ 6″)	...	...	..													..		..
	Line owned and worked by native state.																		
III	Morvi (2′ 6″)		...								..		..		..		...	..	...
	TOTAL	...	...				..				..		.		..	..	..	...	...
	Corresponding period of 1895		...				...	...					1		..	..	1	...	1
	GRAND TOTAL	3	71	1	1	6	2	3		1	24	97	6	1		48	133	71	207
	Corresponding period of 1895	8	34	11	6	14	8	3	1	3	26	88	7	3		51	131	69	165

Serial Number.	RAILWAY.	SERVANTS. From accidents to trains, etc.—See Abstracts Nos. 3 and 4. Killed.	Injured.	From causes other than 1.—Whilst coupling or uncoupling vehicles. Killed.	Injured.	2.—By coming in contact, whilst riding on vehicles during shunting, with other vehicles, etc., standing under cranes. Killed.	Injured.	3.—Whilst passing over or standing upon buffers during shunting. Killed.	Injured.	4.—When getting on or off, or falling off engines, wagons, etc., during shunting. Killed.	Injured.	5.—Whilst braking, spragging, or checking wheels. Killed.	Injured.	6.—Whilst attending to ground points, marshalling trains, etc. Killed.	Injured.
	Brought forward	1	6	6			.		1	3	1		1	1	..
	Metre gauge—concld.														
	State lines worked by the State.														
LIII	Eastern Bengal (state)(a)	1	1	1	1					..	1		1	.	..
LIV	Burma (state)	..	2	.	1					1	1	.		.	.
	Assisted companies.														
LVII	Deoghur			.									..	.	..
LVIII	Rohilkund and Kumaon (Company's section)(b)		.	..	...						1		.	.	..
LIX	Bengal Dooars		..	.			.						..		.
LX	Dibru-Sadiya		..			.	.			.		...			..
	Lines owned and worked by native states.														
XVII	Jodhpore-Bickaneer—Jodhpore section		..								.	.	.	.	..
	Bickaneer "														
VIII	Oodeypore-Chitor		..				.			.	.	.	..	.	..
XIX	Bhávnagar-Gondal-Junágarh-Porbandar (c)			1						..	...		.	.	..
	TOTAL	2	8	8	3	.			1	4	4	.	2	1	..
	Corresponding period of 1895	5	7	2	13	.	1	1	1	4	4	..	.	1	1
	Special gauges.														
	State line worked by the State.														
VII	Jorhat (2′ 0″)		.		...					.	..	..	..	.	..
	Assisted company.														
VIII	Darjeeling-Himalayan (2′ 0″)	.	2		..	..	.		1	.	...		...	.	..
	Line owned by native state and worked by company.														
XX	The Gaekwar's Dabhoi (2′ 6″)		..	...			.		...	..	..	...	..	.	...
	Line owned by native state and worked by state railway agency.														
XII	Cooch Behar (2′ 6″)		..		1		.	.	...	..	.	...	..	.	..
	Line owned and worked by native state.														
III	Morvi (2′ 6″)		...						.	..	..	...	..		...
	TOTAL	...	2	...	1		.	.	1	...	...	..	...	..	..
	Corresponding period of 1895	..	3	...	2	..	..	.	..	..	...		...	..	..
	GRAND TOTAL	4	38	14	16	.	1	...	2	6	26	...	4	3	5
	Corresponding period of 1895	10	26	5	38		7	1	6	8	18	..	7	3	6

the natu the TRAVELLING of TRAINS or the MOVEMENT of VEHICLES used exclusively upon RAILWAYS, distinguishing between
re and causes of the ACCIDENTS occasioning the DEATH or INJURY—*concluded*.

ANTS.																														OTHERS.												
ACCIDENTS TO TRAINS, ETC.																																										
7.—Whilst moving vehicles by capstans, turntables, props, etc., during shunting.		8.—By other accidents during shunting operations not included in the preceding.		9.—From falling off engines, etc., during the travelling of trains.		10.—By coming in contact with over-bridges or erections on the sides of the line during the travelling of trains.		11.—When getting on or off engines, vans, etc., during the travelling of trains.		12.—Whilst attending to or by the failure of machinery, etc., of engines in steam.		13.—Whilst working on the permanent-way, sidings, etc.		14.—Whilst attending to gates at level-crossings.		15.—Whilst walking, crossing, or standing on the line on duty.		16.—From being caught between vehicles.		17.—From falling or being caught between trains and platforms, walls, etc.		18.—Whilst walking, etc., on the line on the way home or to work.		19.—Miscellaneous.		TOTAL.		TOTAL SERVANTS.		Whilst passing over the railway at level crossings.		Trespassers.		Suicides.		Miscellaneous.		TOTAL OTHERS.		TOTAL ALL CLASSES.		Serial Number.
Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	
...		1	6	2	10	1	1	...	3	.	.	..	1	...	...	..	2	1	1	..	..	.	...	2	6	17	33	18	38	9	7	44	21	15	1	1	..	69	29	111	114	
...	..	.	1	.	..	.	.	2	1	.	1	..	1	..	...	...	2	1	1	...	..	...	...	..	..	4	10	5	11	..	...	14	5	.	.	...	.	14	5	20	26	LIII.
...	..	..	.	..	.	.	..	1	..	1	..	...	..	1	...	...	1		1	...	..	.	1	1	4	5	10	5	12	1	...	15	6	...	.	...	1	16	7	28	23	LIV.
..	..	..	.	..	.	.	.	..	..	.	..	..	.	.	...	...	..	..	...	..	...	..	..	..	..	...	...	..	...	..	..	...	..	..	.	1	.	1	...	1	...	LVII.
.	.	.	..	...	..	...	..	..	..	..	.	..	...	.	..	...	...	..	...	..	.	..	..	..	..	.	1	..	1	..	..	4	3	1	.	..	.	5	3	5	4	LVIII.
.	.	...	...	...	...	.	...	..	..	.	.	..	..	.	...	...	...	..	...	..	...	..	..	..	...	...	...	.	...	..	..	...	..	.	.	.	.	...	..	...	...	LIX.
..	.	...	...	...	.	...	..	.	.	.	..	.	...	...	...	..	...	.	..	..	..	.	.	..	.	.	...		...	..	..	3	1		.	..	.	3	1	3	1	LX.
.	..	.	...	.	.	..	..	.	.	.	..	...	...	.	...	...	..	..	..	.	..	..	.	.	..	...	...	...	...	1	..	1	1	..	...	..	.	2	1	3	2	LXVII.
.	.	..	...	.	.	..	...	.	.	.	..	...	...	...	.	...	..	..	..	...	..	...	..	..	..	...	..	...	...	...	..	...	..	..	.	..	.	...	..	...	...	LXVIII.
.	.	.	...	.	.	.	.	1	..	.	...	..	.	..	..	...	...	.	...	...	1	.	..	..	..	2	1	2	1	..	..	3	..	5	.	..	..	6	...	8	1	LXIX.
.	1	7	2	6	1	1		4	4	1	1	..	2	1	..	...	6	2	3	...	1	...	1	3	10	28	65	30	63	11	7	84	37	19	1	2	1	116	46	17	171	
2	2	7	6	9	.	1		2	3	.	.	3	3	.	1	6	6	1	...	..	...	...	...	3	13	31	65	36	72	4	5	83	34	17	1	2	4	106	44	155	159	
.	..	...	..	..	.	..	.	.	...	...	.	..	..	.	..	.	.	..	.	..	.	..	..	.	..	.	...	..	...	.	..	.						.	...	...	...	LXXVII.
.	..	...	...	..	.	.	.	.	.	.	..	..	..	.	..	.	..	..	.	..	..	..	..	..	..	..	1	..	3	.		...	..				1	...	1	...	4	LXXVIII.
.	.	...	..	.	.	..	..	.	.	..	..	.	1	.	...	.	..	.	.	.	..	...	..	...	..	...	1	..	1	..	..	..	..	.	..	.	..	..	..	..	1	LXXX.
.	.	...	..	.	.	..	..	.	..	..	.	..	..	...	..	.	..	..	.	..	..	..	.	..	..	.	1	.	1	.	...	.	.	.	.	.	.	..	.	..	1	LXXXII.
..	.	.	.	...	..	...	..	.	...	.	..	..	...	.	..	.	..	.	..	...	..	..	..	..	..	...	..	...	...	..	..	..	1	..	..	.	...	...	1	...	1	LXXXIII.
...	.	..	...	..	...	.	..	..	...	..	..	..	1	..	.	..	.	..	...	..	..	...	..	...	..	..	3	..	5	..	...	..	1	..	..	..	1	...	2	...	7	
...	...	..	..	5	..	..	..	...	...	.	...	..	...	..	.	.	.	...	..	...	...	...	...	...	..		7	..	10	..	...	2	2	..	.	...	...	2	2	2	13	
1	12	20	9	18	1	3		7	21	1	8	8	13	7	1	19	28	7	7	1	8	12	7	10	23	112	207	116	245	22	9	243	98	99	4	6	7	370	118	557	570	
2	7	59	9	30	3	3		10	21	..	3	3	7	2	4	38	22	4	7	3	3	6	3	11	44	115	291	125	317	10	13	252	9	82	3	8	9	352	117	546	599	

in each class of accident.

STANDARD GAUGE.

	East Indian. (a)									Bengal-Nagpur.									Indian Midland. (b)									North Western (State) (c).									
	Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		
	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Numbers of headings.
1. Collisions between passenger trains or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1.
2. Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line	3	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	4	5	...	1	...	6	...	7	2.
3. Collisions between goods trains or parts of goods trains	3	5	8	...	...	...	1	...	1	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	4	...		...	2	...	2	3.
4. Collisions between light engines	...	2	2	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	4.
5. Passenger trains or parts of passenger trains leaving the rails	1	1	2	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	7	7	...	...	...	...	...	...	5.
6. Goods trains or parts of goods trains, engines, etc., leaving the rails	...	12	12	...	...	...	...	...	...	...	5	5	...	...	...	...	...	...	...	1	1		...	...	...	...	...	1	26	27	...	...	...	1	...	1	6.
7. Trains or engines travelling in the wrong direction through points	1	8	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	...	3	3	...	...	...	...	...	...	7.
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...		...	...	...	...	...	1	...	1	...	...	...	...	...	...	8.
9. Trains running over cattle on the line	...	169	169	...	...	...	...	...	...	1	18	19	...	...	...	...	...	...	1	55	56		...	...	...	...	...	...	188	188	...	...	...	...	...	...	9.
10. Ditto over obstructions on the line	...	7	7	...	...	...	...	...	...	5	...	5	...	...	...	1	...	1	...	3	3	...	...	...	...	...	...	...	8	8	...	1(d)	...	1		2	10.
11. Trains running through gates at level-crossings	...	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11.
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12.
12(a). Ditto of tubes, etc., of engines	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	5	...	...	...	...	...	...	...	34	34	...	...	...	...	...	...	12a.
13. The failure of machinery, springs, etc., of engines	...	50	50	...	...	...	...	...	...	...	3	3	...	...	...	...	...	...	...	6	6	...	...	...	...	...	...	...	52	52	...	...	...	...	...	...	13.
14. The failure of tyres	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	14.
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15.
16. Ditto of axles	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	4	...	...	...	...	...	...	16.
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17.
18. Ditto of couplings	...	11	11	...	...	...	...	...	...	...	3	3	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18.
19. Ditto of tunnels, bridges, viaducts, culverts, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19.
20. Broken rails	...	1	1	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	20.
21. The flooding of portions of permanent-way	...	1	1	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	3	7	...	...	...	...	...	...	21.
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	4	...	...	...	...	...	...	22.
23. Fire in trains	1	20	21	11	4		...	11	4	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	7	7	...	...	...	...	...	...	23.
24. Fire at stations, or involving injury to bridges or viaducts	...	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12	12	...	...	...	...	...	...	24.
25. Other accidents	3	14	17	...	...	...	2	...	2	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23	23	...	...	...	1	...	1	25.
TOTAL ALL CLASSES	12	313	325	11	4	...	3	11	7	8	37	45	...	...	...	1	...	1	1	76	77	...	...	...	...	...	...	7	384	391	...	(e)2	...	11	...	13	

(a) Including the Delhi-Umballa-Kalka and the Tarkessur railways.

(b) Including the Bhopal-Itarsi, the Bina-Guna and the Bhopal-Ujjain railways.

(c) Including the Hyderabad-Shadipalli, the Rájpura-Bhátinda and the Jammu and Kashmir railways.

(d) Not a passenger.

(e) Of these one was not a passenger.

ABSTRACT NO. 3.—ACCIDENTS to TRAINS, ROLLING STOCK, PERMANENT-WAY, etc., reported during the NINE MONTHS ending with the 30th September 1896, as having occurred on the several RAILWAYS open for TRAFFIC in INDIA, distinguishing the different CLASSES of ACCIDENTS and the number of PASSENGERS AND OTHERS and of RAILWAY SERVANTS KILLED or INJURED in each class of accident—*contd.*

STANDARD GAUGE—*contd.*

	OUDH AND ROHILKHAND (STATE).									EASTERN BENGAL (STATE). (a)									EAST COAST (STATE).									GREAT INDIAN PENINSULA. (b)									
	Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		
	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Number of headings.
1. Collisions between passenger trains or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	2	...	2	...	4	1.
2. Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line	1	...	1	...	...	...	...	...	...	2	1	3	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	2	...	2	...	...	...	...	...	...	2.
3. Collisions between goods trains or parts of goods trains	...	...	...	...	...	...	...	...	...	...	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3.
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	1	1	2	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4.
5. Passenger trains or parts of passenger trains leaving the rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2	3	...	...	...	...	...	...	5.
6. Goods trains or parts of goods trains, engines, etc., leaving the rails	...	1	1	...	...	...	...	...	...	...	13	13	...	...	...	...	...	...	...	5	5	...	...	...	...	...	...	...	9	9	...	...	...	...	...	...	6.
7. Trains or engines travelling in the wrong direction through points	...	1	1	...	...	...	...	...	...	3	23	26	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	...	38	38	...	...	...	...	...	...	7.
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	2	2	4	...	32	...	...	...	32	...	...	...	...	...	...	...	...	...	1	4	5	...	...	...	1	...	1	8.
9. Trains running over cattle on the line	...	48	48	...	...	...	...	...	...	...	112	112	...	...	...	...	...	...	...	44	44	...	...	...	...	...	...	...	45	45	(c)1	...	...	...	1	...	9.
10. Ditto over obstructions on the line	1	2	3	(c)1	(c)1	...	1	1	2	...	7	7	...	...	...	...	...	...	...	1	1	(c)1	...	...	...	1	...	...	12	12	(c)1	...	...	...	1	...	10.
11 Trains running through gates at level-crossings	1	1	2	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	...	7	7	...	...	...	...	...	...	1.
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12.
12(a). Ditto of tubes, etc., of engines	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	6	...	...	...	...	...	...	12(a)
13. The failure of machinery, springs, etc., of engines	...	3	3	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	68	68	...	...	...	1	...	1	13.
14. The failure of tyres	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	14.
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	15.
16. Ditto of axles	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	5	6	...	...	...	1	...	1	16.
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	17.
18. Ditto of couplings	...	...	...	...	...	...	...	...	...	...	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15	15	...	...	...	...	...	...	18.
19. Ditto of tunnels, bridges, viaducts, culverts, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19.
20. Broken rails	...	8	8	...	...	...	...	...	...	...	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	20.
21. The flooding of portions of permanent-way	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	3	...	...	...	...	...	...	...	26	26	...	...	...	...	...	...	21.
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17	17	...	...	1	2	1	2	22.
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35	35	...	...	...	...	...	...	23.
24. Fire at stations, or involving injury to bridges or viaducts	1	...	1	...	(c)2	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	8	...	...	...	...	...	...	24.
25. Other accidents	...	...	...	...	...	...	...	...	...	3	11	14	...	...	...	...	...	...	...	4	4	...	...	...	...	...	...	...	40	40	(c)1	1	...	1	1	2	25.
TOTAL ALL CLASSES	4	66	70	(c)1	(c)3	...	2	1	5	11	157	198	...	33	1	...	1	33	...	61	61	(c)1	...	...	...	1	...	6	344	350	(c)3	3	1	8	4	11	

(a) Including the Bengal Central railway.

(b) Including the Wardha Coal, the Dhond-Manmád, the Khámgaon, and the Amraoti railways.

(c) Not (a) passenger(s).

… in each class of accident—*contd.*

	BOMBAY, BARODA AND CENTRAL INDIA (a).									MADRAS. (b)									THE NIZAM'S GUARANTEED STATE. (c)									METRE GAUGE. BENGAL AND NORTH-WESTERN (TIRHOOT AND COMPANY'S SECTIONS).									
	Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		
	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 84 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Number of headings.
1. Collisions between passenger trains or parts of passenger trains	1	.	1	...	2		1	..	3	...	...	...	...	...	..	...	..	...	...		.	...	..		.	.		..	1	1	...	..	...	...	...	...	1.
2. Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line	2	..	2	.		.	1	.	1	...	.	..	.	.	.		.	..	...	..	.	..	..	...	.	.	.	...	1	1	..	...	...	.	..	...	2.
3. Collisions between goods trains or parts of goods trains	...	...	...	...	..	...	...	.	...	...	1	1	.		...	..	...	..	1	..	1		..	..	.	..	.	.	...	...	...	..	...	...	...	.	3.
4. Collisions between light engines	...	2	2	...	..	..	...	...		...	...	...	..	.					...	.		..	..	...		.	..	..	...	...	...	...	...		...	...	4.
5. Passenger trains or parts of passenger trains leaving the rails	7	..	7	...	..			...		3	...	3	..	1	.			1	...	1	1	.		.	.	.		...	3	3	...	...	...	...	...	...	5.
6. Goods trains or parts of goods trains, engines, etc., leaving the rails	...	5	5	..	...			.		...	1	1	.	.				..	1	4	5		..		...			1	16	17	...	...	..	..	...	...	6.
7. Trains or engines travelling in the wrong direction through points	...	5	5	...	..			..		...	5	5	...	.				.	...	..	..			.	..	.	..	...	2	2	...	...	..	...	...	...	7.
8. Trains running into stations or sidings at too high a speed	...	2	2	...	..			..		3	.	3	...	.		.	.		..	1	1	...			.	.	..	...	.	.	.	...	...	...	...	...	8.
9. Trains running over cattle on the line	1	27	28	...	.	..	.	.		...	107	107	..	...	.				..	66	66	..	..		...	..	...	1	35	36	...	..	...	...	...	...	9.
10. Ditto over obstructions on the line	1	7	8	...	...	...	..	..		1	3	4	...	...	...	.	...	...	...			.	.	. .	..	.	...	2	4	6	...	(d)1	...	...	...	1	10.
11. Trains running through gates at level-crossings	...	1	1	...	..		.	...		4	...	4		..		...	.	.	...	1	1	..	.	...	...		..	...	..	...	...	...	.	...	...	...	11.
12. The bursting of boilers of engines	...		...	...	. .	..	. .	.		...	...	...	. .			..	.	.	...	.	.	..	...	..	.		.	...	..	...	...	..	..	...	...	...	12.
12(a). Ditto of tubes, etc., of engines	...	8	8	. .	...	..		...	.	...	†	†	...	.		..	..	. .	...	1	1	..	..	.	.	...	..	...	...	...	...	...	...	...	...	...	12(a)
13. The failure of machinery, springs, etc., of engines	..	73	73	...	..	..	...	..	...	1	1	2	...	.	...				...	4	4	.	.	.	..	.	...	..	20	20	...	...	...	...	...	...	13.
14. The failure of tyres	...	1	1	...	...	...	...	...	..	...	...	...	...	...	...		.		...	.				.	.	..	..	...	...	...	...	...	...	...	...	...	14.
15. Ditto of wheels	...	...	...	...	...	...	..	.	.	...	...	...	...	...	...		.	.	..		..	.	.	..	.			...	..	...	...	...	...	...	...	...	15.
16. Ditto of axles	...	1	1	...	...	...	...	...	..	...	...	...	...	.	...	.	..	.	...		.		.	.	..		.	...	1	1	...	..	...	...	...	...	16.
17. Ditto of brake apparatus	...	...	...	..	...	...	...	...	..	...	...	...	...	...	...	..		..	...	.	..			..	...			...	...	...	...	...	...	..	...	...	17.
18. Ditto of couplings	...	19	19	..	...	...	...	...	..	...	...	...	...	...	..	..	.		...				.	..	..	...	..	...	5	5	...	...	...		...	...	18.
19. Ditto of tunnels, bridges, viaducts, culverts, etc	..	...	..	...	...	..		...	..	...	...	...	...	...	..	.	.		...	.			.	..		.	...	...	..	...	...	...	...	...	...	...	19.
20. Broken rails	...	3	3	...	...	...	...	...	...	1	...	1	...	3	...			3	...	.			..		.	.	.	...	..	...	...	.	...	...	...	...	20.
21. The flooding of portions of permanent-way	...	12	12	...	...	...	...	...	.	1	...	1	...	...	...				1	.	1	.		.	.			...	...	...	...	...	...	...	..	...	21.
22. Slips in cuttings or embankments	...	...	...	...	..		...	..	. .	...	...	...	..	..	...		.	.	...			...	...		.	.	...	...	..	..	...	...	...		...	...	22.
23. Fire in trains	...	4	4	...	...	...	..	...	...	...	27	27	...	...	..		..	.	...	...	.		.		...	...	.	..	1	1	...	...	...	..	...	...	23.
24. Fire at stations, or involving injury to bridges or viaducts	...	2	2	...	...	...	...	...	...	...	...	...	...	..	...		..	...	...	1	1	..			...	.	..	...	5	5	...	...	...	...	...	...	24.
25. Other accidents	...	24	24	.	...	...	1	..	1	...	3	3	..	...	...	...	...	.	...	2	2	..		.	...		..	2	10	12	...	...	...	...		...	25.
TOTAL ALL CLASSES	12	196	208	...	2	...	3	..	5	14	148	162	...	4	...	.	.	4	3	81	84	..	...	..	...	...	...	6	104	110	...	(d)1	...	...	...	1	

(a) Including the Godhra Rutlam-Nagda, the Gaekwar's Petlad and the Nagda-Ujjain railways.

(b) Including the Kolar Gold-fields railway and the Madras-Ennur section of the Bezwada-Madras railway.

(c) Including the East Coast (state) railway, Bezwada Extension.

(d) Not a passenger.

† Figures reported in the previous returns have been omitted, by the line authorities owing to the accidents being trivial.

No. 3.—ACCIDENTS to TRAINS, ROLLING STOCK, PERMANENT-WAY, etc., reported during the NINE MONTHS ending with the 30th September 1896, as having occurred on the several RAILWAYS open for TRAFFIC in INDIA, distinguishing the different CLASSES of ACCIDENTS and the number of PASSENGERS and OTHERS and of RAILWAY SERVANTS KILLED or INJURED in each class of accident—*contd.*

METRE GAUGE—*contd.*

	RAJPUTANA-MALWA. (a)									SOUTHERN MAHRATTA. (b)									SOUTH INDIAN. (c)									ASSAM-BENGAL.									
	Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		
	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Number of headings.
1. Collisions between passenger trains or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1.
2. Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line	1	1	2	...	...	...	...	...	...	3	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	3	...	1	...	...	...	1	2.
3. Collisions between goods trains or parts of goods trains	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	3.
4. Collisions between light engines	...	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4.
5. Passenger trains or parts of passenger trains leaving the rails	2	...	2	...	...	...	...	...	...	9	...	9	...	...	...	1	...	1	1	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5.
Goods trains or parts of goods trains, engines, etc., leaving the rails	...	10	10	...	...	...	...	...	...	2	4	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	6.
7. Trains or engines travelling in the wrong direction through points	2	12	14	12	21	1	...	13	21	2	2	4	...	...	...	...	...	...	1	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7.
Trains running into stations or sidings at too high a speed	...	3	3	...	...	...	...	...	...	1	4	5	...	...	...	3	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8.
Trains running over cattle on the line	2	129	131	...	...	...	...	...	...	5	271	276	...	...	...	...	...	...	3	264	267	...	...	...	...	...	...	...	28	28	...	...	...	...	...	...	9.
Ditto over obstructions on the line	2	10	12	(d)1	...	...	...	1	...	1	3	4	...	...	...	...	...	...	5	10	15	(d)1	...	...	...	1	...	2	2	4	...	...	...	...	...	...	10.
Trains running through gates at level-crossings	...	2	2	...	...	...	...	...	...	...	3	3	...	...	...	...	...	...	...	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11.
The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12.
(a). Ditto of tubes, etc., of engines	...	16	16	...	1	...	...	...	1	...	24	24	...	...	...	...	...	...	...	6	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12 (a).
The failure of machinery, springs, etc., of engines	...	21	21	...	...	...	...	...	...	...	32	32	...	...	...	...	...	...	...	13	13	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	13.
The failure of tyres	...	4	4	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14.
Ditto of wheels	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15.
Ditto of axles	...	2	2	...	...	...	...	...	...	3	8	11	...	...	...	...	...	...	...	6	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16.
Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17.
Ditto of couplings	...	21	21	...	...	...	...	...	...	...	26	26	...	...	...	...	...	...	1	1	2	...	...	...	...	...	...	1	1	2	...	...	...	...	...	...	18.
Ditto of tunnels, bridges, viaducts, culverts, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19.
Broken rails	...	10	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20.
The flooding of portions of permanent-way	...	2	2	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	1	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21.
Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22.
Fire in trains	...	...	...	...	...	...	...	...	...	...	8	8	...	...	...	...	...	...	...	10	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23.
Fire at stations, or involving injury to bridges or viaducts	...	2	2	...	...	...	...	...	...	...	4	4	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	2	1	3	...	...	...	...	...	...	24.
Other accidents	1	19	20	...	...	...	1	...	1	...	3	3	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	...	5	5	...	...	...	...	...	...	25.
TOTAL ALL CLASSES	10	269	279	13 (e)	22	1	1	14	23	27	398	425	...	...		4		4	13	322	335	(d)1	...	...	...	1	...	8	41	49	...	1	...	...	...	1	

(a) Including the Pálanpur-Deesa and the Gaekwar's Mehsana railways.
(b) Including the Guntakal-Mysore [illegible] (Mysore section), the Kolhapur, the Yesvantpur-Mysore [illegible] railways.
(c) Including the Mayavaram-Mutupet railway.
(d) Not a passenger.
(e) Of these one was not a passenger.

	EASTERN BENGAL (STATE). (a)									BURMA (STATE).									DEHREE.									ROHILKUND AND KUMAON (CO.'S SEC.). (b)									
	Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		
	Accidents reported to Local Governments under section 81 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 81 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 81 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 81 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Number of headings.
1. Collisions between passenger trains or parts of passenger trains	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	**1.**
2. Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line	...	2	2	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	**2.**
3. Collisions between goods trains or parts of goods trains	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	**3.**
4. Collisions between light engines	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	**4.**
5. Passenger trains or parts of passenger trains leaving the rails	2	...	2	...	...	...	...	...	...	...	6	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	3	4	...	...	...	...	...	...	**5.**
6. Goods trains or parts of goods trains, engines, etc., leaving the rails	...	1	1	...	...	...	...	...	...	...	24	24	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	**6.**
7. Trains or engines travelling in the wrong direction through points	4	7	11	...	4	...	...	...	4	2	14	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	**7.**
8. Trains running into stations or sidings at too high a speed	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	**8.**
9. Trains running over cattle on the line	...	67	67	...	...	...	...	...	...	...	41	41	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	15	16	...	...	...	...	...	...	**9.**
10. Ditto over obstructions on the line	...	3	3	...	...	...	...	...	...	1	4	5	(c)1	...	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	**10.**
11. Trains running through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	**11.**
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	**12.**
12(a). Ditto of tubes, etc., of engines	...	1	1	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	6	...	...	...	...	...	...	**12a.**
13. The failure of machinery, springs, etc., of engines	1	5	6	...	1(c)	1	1	1	2	...	23	23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7	7	...	...	...	...	...	...	**13.**
14. The failure of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	**14.**
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	**15.**
16. Ditto of axles	...	2	2	...	...	...	...	...	...	2	4	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	**16.**
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	**17.**
18. Ditto of couplings	...	2	2	...	...	...	...	...	...	...	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	4	5	...	...	...	...	...	...	**18.**
19. Ditto of tunnels, bridges, viaducts, culverts, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	**19.**
20. Broken rails	...	3	3	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	**20.**
21. The flooding of portions of permanent-way	...	3	3	...	...	...	...	...	...	1	2	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	**21.**
22. Slips in cuttings or embankments	...	1	1	...	...	...	...	...	...	3	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	**22.**
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	10	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11	11	...	...	...	...	...	...	**23.**
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	**24.**
25. Other accidents	...	8	8	...	...	...	...	...	...	6	13	19	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	3	3	...	...	...	...	...	...	**25.**
TOTAL ALL CLASSES	7	110	117	...	5(d)	1	1	1	6	16	153	169	(c)1	...	...	2	1	2	...	...	...	...	...	...	...	...	...	4	57	61	...	...	...	...	...	...	

(a) Including the Kaunia-Dharlla (2' 6") branch.

(b) Including the Rohilkund and Kumaon (Lucknow-Bareilly section).

(c) Not a passenger.

(d) Of these one was not a passenger.

No. 6.—ACCIDENTS to TRAINS, ROLLING STOCK, PERMANENT-WAY, etc., reported during the NINE MONTHS ending with the 30th September 1896, as having occurred on the several RAILWAYS en for TRAFFIC in INDIA, distinguishing the different CLASSES of ACCIDENTS and the number of PASSENGERS and OTHERS and of RAILWAY SERVANTS KILLED or INJURED in each class of accident—*contd.*

METRE GAUGE—*contd.*

	BENGAL DOOARS									DIBRU-SADIYA.									JODHPORE-BICKANEER (JODHPORE & BICKANEER SECTIONS).									OODEYPORE-CHITOR.									
	Number			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number.			Number of passengers and others.		Number of servants.		Total all classes.		Number of headings.
	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	
1. Collisions between passenger trains or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1.
2. Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2.
3. Collisions between goods trains or parts of goods trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3.
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4.
5. Passenger trains or parts of passenger trains leaving the rails	1	...	1	...	...	...	...	...	...	1	3	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5.
6. Goods trains or parts of goods trains, engines, etc., leaving the rails	...	1	1	...	...	...	...	...	...	...	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	6.
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7.
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8.
9. Trains running over cattle on the line	...	4	4	...	...	...	...	...	...	...	24	24	...	...	...	...	...	...	...	30	30	...	...	...	...	...	...	...	5	5	...	...	...	...	...	...	9.
10. Ditto over obstructions on the line	...	...	...	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10.
11. Trains running through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11.
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12.
12(*a*). Ditto of tubes, etc., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12*a*.
13. The failure of machinery, springs, etc., of engines	...	1	1	...	...	...	...	...	...	...	7	7	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13.
14. The failure of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14.
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15.
16. Ditto of axles	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16.
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17.
18. Ditto of couplings	...	...	...	...	...	...	...	...	...	...	9	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18.
19. Ditto of tunnels, bridges, viaducts, culverts, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19.
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20.
21. The flooding of portions of permanent-way	...	...	...	...	...	...	...	...	...	...	2	2	...	...	...	...	...	...	...	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21.
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22.
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23.
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24.
25. Other accidents	...	...	...	...	...	...	...	...	...	...	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25.
TOTAL ALL CLASSES	1	6	7	...	...	...	...	...	...	1	57	58	...	...	...	...	...	...	...	42	42	...	...	...	...	...	...	...	6	6	...	...	...	...	...	...	

... September 1896, as having occurred on the several RAILWAYS ... OF PASSENGERS and OTHERS and of RAILWAY SERVANTS KILLED or INJURED in each class of accident—*contd.*

	METRE GAUGE—*contd.*										SPECIAL GAUGES.																		
	BHAVNAGAR-GONDAL-JUNAGARH-PORBANDAR. (a)										JODHPUR (2' 0").										DARJEELING-HIMALAYAN (2' 0").								
	Number.			Number of passengers and others.		Number of servants.		Total all classes.			Number.			Number of passengers and others.		Number of servants.		Total all classes.			Number.			Number of passengers and others.		Number of servants.		Total all classes.		
	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Number of heading.
1. Collisions between passenger trains or parts of passenger trains	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	1.
2. Ditto ditto and goods or mineral trains, engines and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	2.
3. Collisions between goods trains or parts of goods trains	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	3.
4. Ditto light engines	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	4.
5. Passenger trains or parts of passenger trains leaving the rails	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	3	3	...	...	...	...	...	...	5.
6. Goods trains or parts of goods trains, engines, etc., leaving the rails	...	2	2	...	...	...	...	...	...		4	2	6	...	...	...	...	...	...		1	3	4	...	...	...	1	...	1	6.
7. Trains or engines travelling in the wrong direction through points	...	1	1	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	7.
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	8.
9. Ditto over cattle on the line	...	18	18	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		1	...	1	...	...	...	...	...	...	9.
10. Ditto over obstructions on the line	...	1	1	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		1	...	1	...	...	...	1	...	1.	10.
11. Ditto through gates at level-crossings	...	1	1	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	11.
12. The bursting of boilers of engines	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	12.
12(a). Ditto of tubes, etc., of engines	...	3	3	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	12a.
13. The failure of machinery, springs, etc., of engines	...	1	1	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		1	1	2	...	...	...	...	...	...	13.
14. Ditto of tyres	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	14.
15. Ditto of wheels	...	...	...	...	...	...	...	...	...		...	1	1	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	15.
16. Ditto of axles	...	2	2	...	...	...	...	...	...		2	1	3	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	16.
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	17.
18. Ditto of couplings	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	18.
19. Ditto of tunnels, bridges, viaducts, culverts, etc.	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	19.
20. Broken rails	...	1	1	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	20.
21. The flooding of portions of permanent-way	...	2	2	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		1	...	1	...	...	...	...	...	...	21.
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		1	1	2	...	...	...	...	...	...	22.
23. Fire in trains	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	1	1	...	...	...	...	...	...	23.
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	24.
25. Other accidents	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	25.
TOTAL ALL CLASSES	...	32	32	...	...	...	...	...	...		6	4	10	...	...	...	...	...	...		6	9	15	...	...	...	2	...	2	

(a) Including the Jetalsar-Rajkot railway.

TRAFFIC IN INDIA, distinguishing the different CLASSES OF ACCIDENTS and the number of PASSENGERS and OTHERS and of RAILWAY SERVANTS KILLED or INJURED in each class of accident—*concld.*

SPECIAL GAUGES—*concld.*

	The Gaekwar's Dabhoi (2' 6").										Cooch Behar (2' 6").										Morvi (2' 6").								
	Number.			Number of passengers and others.		Number of servants.		Total all classes.			Number.			Number of passengers and others.		Number of servants.		Total all classes.			Number.			Number of passengers and others.		Number of servants.		Total all classes.		
	Accidents reported to Local Government under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Number of headings.	Accidents reported to Local Government under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Number of headings.	Accidents reported to Local Government under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Number of headings.
Collisions between passenger or parts of passenger trains	...	...		...	..	...	...	...	...	1.	...	.		...	...	.	.	..	...	1.	...	.	..	.	..	.	...	...	...	1.
Ditto ditto and goods or mineral trains, engines vehicles standing foul of the line	...	...	...	...	.	.	.	..	..	2.	..	..	.	.	...	..	...			2.	.	...	..	...	..	...	...	...	...	2.
Collisions between goods trains or parts of goods trains	...	...	..	...	...	...	..	...		3.	..	.			.		...	..	...	3.	..	.	...		..	..	..	...	...	3.
Ditto light engines	...	..	...	...	..	..	...	...		4.	...	..	..	..	.	..	...	..	...	4.	.	...	..	..	...	..	.	..	...	4.
Passenger trains or parts of passenger trains leaving the rails	1		1	...	..	...	..	...	...	5.	...	.	..	...	.	..	..		.	5.	...		..	..	...	...	...	...	...	5.
Goods trains or parts of goods trains, engines, etc., leaving the rails	...	...	...	...	..	...	..	..	..	6.	...	.	..	...	.	..	..	.	...	6.	...	1	1	...	.	...	...	..	...	6.
Trains or engines travelling in the wrong direction through points	...	...		.					..	7.	.					..				7.				.			.		..	7.
Trains running into stations or sidings at too high a speed	..	..			...	..	..		..	8.	...									8.	...			..	.	...	...	..	...	8.
Ditto over cattle on the line	..	1	1	.		...	.		.	9.	.	1	1							9.	...	5	5			..	...	...	..	9.
Ditto over obstructions on the line	.	1	1	.	.	...		.	.	10.	...	.	.	..	..					10.	..	2	2	.	..	...	...	.	...	10.
Ditto through gates at level-crossings	...	...	..			..	...		..	11	..	.			.		..	.		11	...			.	.	.	.	..	...	11
The bursting of boilers of engines	...	...	...	...		..	...	.	.	12	..				.			.	.	12	...			..	.	..	...	.	...	12
a). Ditto of tubes, etc., of engines	...		...		.		.	.		12a.					.			.	.	12a.	..	1	1		...	.	...	..	...	12a.
The failure of machinery, springs, etc., of engines	...	1	1	..	...	...	...	.		13.	...		.	..			..			13.	...	2	2				..	...	...	13.
Ditto of tyres	...	...		..		...	...	..	...	14.	...	.	.		.			..	.	14.	..	..	...	..	..	..	..	...	...	14.
Ditto of wheels	..	..		...	...	...	.	..	..	15.	..	...				..	.			15.	...	.	.	.		.	...	...	...	15.
Ditto of axles	.	1	1	...	...	...	..		...	16.	.	...							..	16.	...	1	1				...	..	...	16.
Ditto of brake apparatus	...	..	...	..	...	...		...	...	17.	..			..		.			.	17.	...	.	..	.		.	...	...	...	17.
Ditto of couplings	...	...	..	..	...	...	..	..	.	18.	.			.			..	...		18.	...	1	1			...		.	...	18.
Ditto of tunnels, bridges, viaducts, culverts, etc.	...	..	...		...	...	...	..	..	19.	...	1	1	.				..		19.	...	..	..	.	.	...	..	...	...	19.
Broken rails	...	...	...	...	..	...	..	..	...	20.	..							...	..	20.	...	..	...	...		...	...	...	...	20.
The flooding of portions of permanent-way	...	2	2	...	...	...	...	...	...	21.		1	1	.		...	...	.	.	21.	...	5	5	...	.	...	...	...	..	21.
Slips in cuttings or embankments	...	...	...	...	...	..	.	...	...	22.	...			.	..	...	..	.	...	22.	...	.	.	.	...	...	...	...	...	22.
Fire in trains	...	...	...	...	...	...	...	...	...	23.	...	...		..	.	.	..	...	.	23.	...	..	..	.	..	...	...	...	...	23.
Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	24.	...	.		...	...	...	...	..	...	24.	...	...	...	...	...	..	...	...	...	24.
Other accidents	...	...	...	...	...	..	.	...	...	25.	...	1	1	...	...	...	...	...	...	25.	...	...	...	...	...	...	...	...	...	25.
TOTAL ALL CLASSES	1	6	7	...	...	...	...	...	...		1	3	4	...	...	...	...	...	...		...	18	18	...	...	...	...	...	...	

ABSTRACT

DENTS to TRAINS, ROLLING STOCK, PERMANENT-WAY, etc., reported during the NINE MONTHS ending distinguishing the different CLASSES of ACCIDENTS and the number of PASSENGERS and OTHERS

	STANDARD GAUGE LINES.												METRE GAUGE							
	Corresponding period of 1895			NINE MONTHS ENDING WITH THE 30TH SEPTEMBER 1896. Number.			Number of passengers and others		Number of servants.		Total all classes.		Corresponding period of 1895.			NINE MONTHS ENDING WITH THE Number.			Number of passengers and others.	
	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.
sions between passenger ins or parts of passenger ains	1	5	6	2	..	2	...	4	...	3	..	7	2	1	3	2	3	5	...	..
sions between passenger ns and goods or mineral ins, engines, and vehicles nding foul of the line	6	11	17	11	5	16	.	2		7		9	4	10	14	8	7	15	...	1
sions between goods ins or parts of goods ins	6	63	69	4	17	21		.	...	3	.	3	4	22	26	...	5	5	..	
sions between light ines	...	15	15	1	8	9		.	.		1	.	...	3	3	...	6	6	..	...
nger trains or parts of senger trains leaving rails	7	23	30	13	12	25		1	.	...	..	1	11	30	41	17	16	33	..	..
s trains or parts of ds trains, engines, etc., ing the rails	14	123	137	2	82	84	.	.		1	...	1	2	75	77	3	66	69	...	...
s or engines travelling the wrong direction ough points	2	38	40	4	87	91	.	..	.		.	..	6	35	41	11	41	52	12	2
s running into stations idings at too high a d	1	7	8	7	10	17	.	32		1	..	33	...	5	5	1	9	10	.	..
running over cattle he line	...	803	803	3	879	882	1	...		...	1	..	4	856	860	12	931	943		
running over obstruc- on the line	9	86	95	8	50	58	(a) 3	(a) 2	..	3	3	..	6	52	58	13	40	53	(a) 3	(a) 1
running through at level-crossings	1	25	26	5	15	20	.	...		1	..	1	3	13	16	...	12	12	..	...
rsting of boilers of es	...	1	1	...	...	.	..	.		.			..	..		..		...	.	.
bursting of tubes, , of engines	1	73	74	...	58	58	.			..			...	50	50	..	59	59		
ilure of machinery, s, etc., of engines	...	225	225	1	[illegible]	[illegible]							.	111	111	1	132	133	.	(a) 1
ure of tyres	2	2	4	...	6	6				.		1	...	9	9	...	6	6		..
of wheels	...	1	1	..							..		...			..	1	1	...	..
of axles	..	6	6	1	11							1	1	32	33	5	26	31		...
of brake apparatus	...	3	3	..	2	2							..	2	2	...	1	1	.	..
of couplings	2	54	56	...	55	55	.	.	..	.	..		...	85	85	3	74	77	.	.
of tunnels, bridges, viaducts, culverts, etc.	...												1	1	2	...		...	..	..
ails	...	26	26	1	21	22	..	3		.	.	3	...	24	24	...	19	19	..	..
ing of portions of ent-way	16	21	37	6	46	52	..	...	..				..	33	33	3	16	19	...	..
uttings or embank-	1	11	12	1	21	22		..	1	2	1	2	1	4	5	3	3	6	..	..
ains	3	56	59	1	94	95	11	.		..	11	1	1	57	58	...	40	40	...	..
ations, or involving to bridges or viaducts	...	21	21	1	28	29	..	(a) 2	.	.		2	..	10	10	2	17	19	...	..
idents	3	100	103	6	122	128	(c) 1	1	..	5	1	6	8	57	65	9	67	76	.	...
THE NINE MONTHS ITH THE 30TH SEP- 896	...	...	..	78	1,893	1,971	(b) 16	(c) 61	2	28	18	79	...	...	...	93	1,597	1,690	(d) 15	(e) 29
ding period of		...		75	1,799	1,874	(d) 11	(b) 37	5	16	16	53	...	..		54	1,577	1,631	(a) 2	(e) 8

vorked	11,451	7,996
ants employed	13 ,646	59,477
of all descriptions	34,136,015	15,222,265
engers carried	70,252,170	42,974,095
ge	3,242,581,172	1,602,291,163
of all descrip-	2,981	1,904
ssengers carried	6,135	5·374
eage	283,170	200 387
illion of passen-	0·156	0·279
illion of passen-	[illegible]	

ith the 30th September 1896, as having occurred on the several RAILWAYS open for TRAFFIC in INDI
id of RAILWAY SERVANTS KILLED or INJURED in each class of accident.

NES.			SPECIAL GAUGE LINES.												TOTAL ALL GAUGES.											
E SEPTEMBER 6.			Corresponding period of 1895.			NINE MONTHS ENDING WITH THE 30TH SEPTEMBER 1896									Corresponding period of 1895.			NINE MONTHS ENDING WITH THE 30TH SEPTEMBER 1896.									
						Number.			Number of passengers and others.		Number of servants.		Total all classes.					Number.			Number of passengers and others.		Number of servants.		Total all classes.		
Number of servants. Injured.	Total all classes. Killed.	Total all classes. Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Accidents reported to Local Governments under section 83 of the Indian Railways Act, No. IX of 1890.	Other accidents.	Total.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Number of bridges.
...	..	...	...	...	...	...	...	...	..	..	...	.	..	..	3	6	9	4	3	7	..	4	..	3	..	7	1
...	..	1	...	...	...	...	.			.	.	..	..	..	10	21	31	19	12	31	..	3	..	7		10	2
..	..	..	...	...	..	...	..	.		.	.	...	..		10	85	95	4	22	26	.	...	..	3	..	3	3
..	..		...	...	...	...	..	...		...	...	.	..		...	18	18	1	14	15	..	...	1	...	1	...	4
1	...	1	...	1	1	1	3	4	..	..	...	..	.	.	18	54	72	31	31	62	..	1	..	1	..	2	5
.	..	..	...	20	20	5	6	11	...		..	1	.	1	16	218	234	10	154	164	...	..	...	2	..	2	6
..	13	25	...	...	...	...	.	..	..	...	..		...	.	8	73	81	15	128	143	12	25	1	..	13	25	7
3	..	3	...	...	...	...	..	...	..	..	.		..		1	12	13	8	19	27		32	...	4	...	36	8
.	..	..	...	7	7	1	7	8	.	..	..	..	.	...	4	1,666	1,670	16	1,817	1,833	(a) 1	.	..	..	1	...	9
1	3	2	...	4	4	1	3	4	..	..	..	1	..	1	15	142	157	22	93	115	(b) 6	3	..	5	6	8	10
.	...	..	...	..	...	...		...	..	..	...	...	..	.	4	38	42	5	27	32	...	...	...	1	..	1	11
.	...	..	...	..	...	...	..	..	..	..	.	...	...	.	...	1	1	...	...	...	..	..	.		...	...	12
	...	1	...	...	..	...	1	1	..	..	...	.	..	.		123	124	...	118	118	..	1	..		...	1	12
	1	2	...	5	5	1	4	5	...	..	..	...	..	.	...	341	341	3	398	401	..	1	1	2	1	3	(a) 13
	..	..	...	..	..	...		...	...	..	.	..	..		2	11	13	...	12	12	...	...	...	...	..	..	14
	..	.	...	5	5	...	1	1	..	..	..	..	...	.	...	6	6	...	4	4	.	..	...	..	..	..	15
	..	..	...	6	6	2	3	5	..	.	..	..	..	.	1	44	45	8	40	48	...	...	..	1	...	1	16
	..	...	...	...	...	...	..	...	..	..	..		..	.	...	5	5	...	3	3	..	..	..	..	...	...	17
	..	..	...	..	...	...	1	1	..	..	..	..	..	..	2	139	141	3	130	133	..	..	..		...	...	18
	..	...	2	...	2	...	1	1		..	..	..	.	...	3	1	4	...	1	1		..	...	..	..	...	19
	..	..	...		2	...	...	...	..	..		..			...	52	52	1	40	41	..	3	.	..	...	3	20
	..	...	...	3	3	2	7	9	..	..	..	.	..		16	57	73	11	69	80	..	...	...	..	...	...	21
	..	..	...	...	...	1	1	2	...	...	...	..	..	...	2	15	17	5	25	30	..	..	1	2	1	2	22
	..	..	...	...	..	...	1	1	...	...	...	..	..	..	4	113	117	1	135	136	11	4	...	...	11	4	23
	..	...	...	...	...	...	.	..	.	.	..		.	...	...	31	31	3	45	48	..	(a) 2	...	...	..	2	24
	...	2	...		1	...	1	1	..	.	..	..	...	..	11	158	169	15	190	205	(a) 1	1	...	7	1	8	25
	17	37	...	..	...	14	40	54	..	..	..	2	..	2	...	...	...	185	3 530	3,715	(f) 31	(g) 80	4	38	35	118	
	7	15	...		...	2	54	56	..	(a) 1	...	3	..	4	...	...	...	131	3 430	3,561	(h) 13	(i) 46	10	26	23	72	
								264												19,711							
								1,583												193 706							
								357,680												49,715,960							
								754,597												113,980,863							
								19,640,248												4,864,512,583							
								1,375												2,522							
								2,858												5 783							
								74,395												246,792							
								...												0·202							
								...												0·649							
								...												0·005							

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

WHOLESALE PRICES CURRENT IN THE 2nd HALF OF

DISTRICTS.	Rice, unhusked.	Rice, husked.	Wheat.	Flour (wheat).	Barley	Jawar.	Bajra.	Ragi.	Maize.	Gram.	Arhar dal.	Ghi.
Burma—												
Tenasserim—												
Mergui	15·3 to 20·4	...	...	...	..	...	...	...	...	..	...	...
Tavoy	15 3	40·8	...	...	...	...	...	...	...	..	.	...
Moulmein and Amherst	17	59·5	...	...	...	...	...	...	.	...	...	...
Pegu (deltaic)—												
Rangoon	17 85	68	85	..	...	...	...	...		54·4	...	...
Thôngwa	17	55·25	...	...	..	...	...	...	.	44·2	...	...
Bassein	17 85	42 5	...	...	...	...	...	...	..	...	...	...
Pegu (inland)—												
Henzada	15 47	54·4	...	...	..	...	...	..			..	...
Toungoo	14 96	61·2	...	...	..	..	...	..	.	...	...	...
Upper Burma—												
Mandalay	19·72	60·86	60·69	...		...	...	...	...	46 07	...	...
Bamo	...		...	...	..	...	...	...	..	...	...	...
Pakôkku	22·1	44·2	...	...	...	17	...	...	...	...	...	...
Arakan—												
Kyaukpyu	17	34	...	...	...	..	...	...	...	...	...	...
Akyab	17·34	39·1	..	...	...	...	...	...		...	...	...
Assam—												
Brahmaputra—												
Goalpára	21·25	45	..	..	...	...	...	...	...	26 25	...	...
Gauhati	...	31·69	...	...	...	.	...	...	..	27·5	...	...
Bengal—												
Eastern—												
Chittagong	...	42·5	60	...	...	...	...	...	...	50	...	360
Dacca	.	36·25	48·12	...	...	...	...	...	.	40·62	39·37	350
Deltaic—												
Midnapur	...	35·62	...	...	.	...	...	..	...	...	...	320
Calcutta	...	47·5	50	...	35	35	45	...	35	37 5	32·5	300
Central—												
Burdwan	..	40	47·5	...	.	...	...	..	.	36·25	45 62	266·25
Pabna	...	42 66	43·75	...	...	...	...		...	40	41·87	290
Northern—												
Rangpur	...	38·75	...	..	..	..	.	..	30	37·5	53·75	290
Orissa—												
Cuttack		32·03	52·19	...	...	...	...	...	..	27·69	29·06	305
Bihár, south—												
Patna	...	36·25	41·25	...	30	34·37	...	25	32·5	34·37	25	220
Bihár, north—												
Bhagalpur	...	39·37	45	...	35	...	...	...	35	37·5	35	290
Muzaffarpur	...	44·37	50	...	33·28	...	...	30·78	40	35·12	47·03	228 59
N.-W. Provinces—												
Eastern—												
Benares	30·52	50·73	50·73	57·5	41·87	39·11	41·25	...	38·59	40·16	46·46	266·67
Central—												
Cawnpore	29·63	44·43	42·08	47·08	37·29	36·35	40·99	...	36·35	39·06	45·73	237·03
Jhánsi	...	...	42·03	49 22	...	36·35	...	...	...	39·17	...	228·75
Western—												
Meerut	...	...	...	...	..	.	...	...	...	..	...	250
Agra	...	48·59	46·25	51·56	41·87	39·37	44·53	...	35	41·25	45·62	246·87
Submontane, west—												
Shahjahánpur	27·6	47·08	47·81	...	...	39·06	...	...	37·19	42·08	...	230
Oudh—												
Southern—												
Lucknow	30·62	48·59	51·72	56·87	43·90	37·6	45·42	...	38·54	43·96	47·08	240
Northern—												
Fyzabad	...	...	48·44	...	...	...	...	...	39·06	...	...	241·25

JANUARY 1897 (*in rupees and decimals per ten maunds*).

Gur.	Salt.	Tobacco leaf.	Turmeric.	Grass.	Straw.	Jawar stalks.	Bhoosa.	Sheep, per score	Goats, per score.	Plough-bullocks, per pair.	DISTRICTS.
											Burma—
											Tenasserim—
...	...	.	...	..	..	.	..		...		Mergui.
..	...	.	...	...	.		..	..	.	...	Tavoy.
..	...	...	.	..	.		...	.	.	...	Moulmein and Amherst.
											Pegu (deltaic)—
..	.	...	..	.	...	..			..	..	Rangoon.
..	...	...	.		...	.		...	.	.	Thongwa.
..	.	.	.	.	...		...	.		.	Bassein.
											Pegu (inland)—
.	.	.	..	.			...	.	..	.	Henzada.
..	.	.	...	.	..		..	...	.		Toungoo.
											Upper Burma—
.	...	...	...		..	...	...	..		...	Mandalay.
	..	.	.	.	.	..	..	..	..	...	Bamo.
..	..	..	.	.	...	..	...	...	..	.	Pakôkku.
											Arakan—
..	..	.	...		..	..	...	...	...	..	Kyaukpyu.
.		...	.	.	..	...	...	...	...	...	Akyab.
											Assam—
											Brahmaputra—
...		.	..	...	...	...	...	...	...	...	Goalpara.
...	..	...	.	..	..	..	...	..	...	...	Gauhati.
											Bengal—
											Eastern—
...	50	120	...	...	..	..	...	...	..	...	Chittagong.
...	41·87	80	...	37·5	...	.	...	...	...	...	Dacca.
											Deltaic—
...	39·37 and 37·5	57·5 to 72·5	...		2(*a*)	...	...	..	...	...	Midnapur.
...	37·5	70	...	65	52·5	..	...	.	...	...	Calcutta.
											Central—
...	33·12		...	...	7(*a*)	...	..	..	...	..	Bardwan.
...	42·5	80	...	..	6·25	..	..	.	...	...	Pabna.
											Northern—
...	42·5	50	...	·1(*b*)	·1(*b*)	...	..	...	...	...	Rangpur.
											Orissa—
...	30	32·5	...	20(*a*)	2·62(*a*)	...	.	...	...	...	Cuttack.
											Bihár, south—
...	37·5	30	...	3·12	2·81	...	...	...	...	...	Patna.
											Bihar, north—
...	40	70	...	...	..	..	...	...	...	...	Bhágalpur.
...	36·25	114·37	...	...	...	..	...	...	...	..	Muzaffarpur.
											N.-W. Provinces—
											Eastern—
40·68	...	...	...	...	...	...	...	...	...	...	Benares.
											Central—
33·33	...	80	...	...	...	...	...	60	...	...	Cawnpore.
...	...	...	...	5	...	2·5	..	...	...	...	Jhánsi.
											Western—
27·5	...	...	...	...	...	...	...	60	...	70	Meerut.
40	...	...	...	...	...	...	...	47·5	...	...	Agra.
											Submontane, west—
37·19	...	...	70 & 80	...	...	...	...	40 to 90	...	15 to 50	Shahjahánpur.
											Oudh—
											Southern—
33·33	...	75	...	4·01	...	2·5	...	35	...	...	Lucknow.
											Northern—
32·08	...	...	...	3·44	...	...	...	...	...	28	Fyzabad.

(*a*) Per kaha (*b*) Per mundle.

WHOLE SALE PRICES CURRENT IN THE 2nd HALF OF

DISTRICTS.	Rice, un-husked.	Rice, husked.	Wheat.	Flour (wheat).	Barley.	Jawar.	Bajra.	Ragi.	Maize.	Gram.	Arhar dal.	Ghi.
Rajputana—												
Eastern—												
Ajmere	33·33	...	50	...	40	37·19	44·43	...	36·87	40	...	266·67
Panjab—												
Southern—												
Ferozpur	28·59	80	34·79	44·43	28·59	28·59	33 33	...	28·59	28·59	57·13	290·88
Central—												
Lahore	28·23	47·03	36·35	·71	31·98	31·98	38·07	..	34·17	30·78	50·78	290·88
South-eastern—												
Delhi	30·78	44·43	42·08	47·08	36 35	36 35	36·35	...	33·33	35·57	44·43	278·33
Submontane—												
Amritsar	29·74	48·49	40	44·43	31·98	35·57	36·35	..	33·23	33·33	..	320
Northern—												
Rawalpindi	28·59	58·38	45·73	47·03	30	30·78	39 06		36 41	33·23	48·75	278·12
Western—												
Mooltan	27·6	57·13	44·43	50	34·06	34 84	40	...	38·12	38 12	...	290·94
Sind and Baluchistan—												
Karáchi	...	40	53·75	...	.	.	36·87	...	.	42·5	...	...
Shikárpur	...		40	..	31·87	27·5	33 12	...	.	38 44	...	281·25
Quetta	...	...	44 37	65	29·37	34 37			35	...	...	330
Bombay—												
Deccan—												
Dharwar	...	...	..	...	.	...	...	..	..	...	...	...
Sholapur	..			..	.			.		..	...	..
Poona	...	.	48·75	..	.	36 87	42·03	..	...	40·57	...	...
Khandesh—												
Ahmadnagar	...	...	49·43	..		41·2	41·04	...	...	38·44	...	333·33
Dhulia	..	...	...	...		40 1	...	..	...	...	...	...
Gujarat—												
Surat	33 96	...	54·06	..	.	37·45	43·23	..	..	49·01	..	..
Ahmadabad	32·5	52·5	50	..		37·5	41·87	...	...	37·5	48·75	290
Central Provinces—												
Western—												
Nágpur	...	41	41	49	...	29	...	..	..	36	39	266·69
Central—												
Jubbulpore	44·44	...	44·44	50	...	.	...	...	..	39·44	44·44	225
Eastern—												
Raipur	...	38	40	.	...	...	...	..	.	40	36·37	250
Berar—												
Básim	...	..	42·59		..	32·69	...	..	.	..	35·58	...
Ellichpur	...	80	50	55·78	...	36·37	50		.	50	40	266·31
Amráoti	..	56·87	44·37	50·25	...	36·25	44·37	..	...	40	45	260
Madras—												
South, central—												
Coimbatore	..			.		22·5	16·87	...	..	56·87	...	456 87
Salem	..	..		.	..	.	.	29·63	...	34·27	...	325·88
Central—												
Bellary	.	.	..	..	..	30·31	.	...	...	40	...	348·7
Cuddapah	30·52	44·58			.	27·19	30·57	...	...	...	.	300
Karnul	...		.	.	...	. .	.	..	...	..	...	...
East Coast, central—												
Nellore	...	.	...		.	...	...	19·22	...	27·19	...	...
East Coast, south—												
Madras	24·11	39·17	...			..	.		...	45·52	...	345·62
Tanjore	20·52	40·94				.	.	.	.	..	...	...
Trichinopoly		..	.	...	...	.	.	16·35	...	...	...	...
Southern—												
Madura	...	...	..	..	...	22·86	24·48	..	...	25·62	...	...
Mysore—												
Mysore	20·42	36·57	60·74	67·2	.	23·76	...	19·59	...	20·99	52·11	354
Bangalore	15	43·89	54·87	48·19	...	24·5	...	20·56	...	24·5	44	376·75

JANUARY 1897 *(in rupees and decimals per ten maunds)—continued.*

Gúr.	Salt.	Tobacco leaf.	Turmeric.	Grass.	Straw.	Jawar stalks.	Bhoosa	Sheep, per score.	Goats, per score.	Plough bullocks per pair.	DISTRICTS.
											Rajputana—
											Eastern—
47·81	...	...	...	5	5	5	...	140	...	80	Ajmere.
											Panjab—
											Southern—
...	...	55·42	80	5	11·41	...	...	32	.	60	Ferozpur.
											Central—
...	...	53·33	72·71	13·28	7·97	5	..	100	.	46	Lahore.
											South eastern—
...	...	80	80	5·73	8·91	6·67		45	...	120	Delhi.
											Submontane—
...	...	...	...	5·73	6·67	...	.	85	...	..	Amritsar.
											Northern—
...	...	40	59·37	11·41	12·5	11·41	.	55	...	60	Ráwalpindi.
											Western—
...	...	122·81	100	4·01	7·97	5		50	...	70	Multan.
											Sind and Baluchistan—
...	...	...	...	...	...	...	...	.	...	...	Karáchi.
38·12	...	...	...	...	...	...	...	.	...	...	Shikarpur.
...	...	...	...	...	...	...	10	40 to 140	..	..	Quetta.
											Bombay—
											Deccan—
...	...	...	...	...	...	..			..	..	Dharwar.
46·09	...	...	...	...	...	...	.	.	...	..	Sholapur.
49·11	...	122·81	...	...	...	...	...	...	...	.	Poona.
											Khandesh—
...	...	...	...	...	...	..		...	...	.	Ahmadnagar.
46·67	...	..	..	..	...	.	.	...	...	...	Dhulia.
											Gujarat—
...	...	...	...	...	..	...	...		..	...	Surat.
...	...	...	...	5	...	8·12	...	...	...	.	Ahmedabad.
											Central Provinces—
											Western—
..	...	...	...	4	...	5·5	...	60	...	70	Nagpur.
											Central—
..	38·19	110	80	3·31	...	...	..	40	...	40	Jubbulpore.
											Eastern—
...	40	160	52·12	...	...	..	...	.	...		Raipur.
											Berar—
...	...	...	...	...	...	...	...		...	...	Básim.
...	...	200	76·25	5	...	5·62	...	50	...	50	Ellichpur.
...	...	200	60	·37(a)	...	·25(a)	...	50	...	85	Amráoti.
											Madras—
											South, central—
65·62	...	...	57·5	..	2·5	...	...	82·5	82·5	60	Coimbatore.
...	...	102·76	42·4	...	6·56	...	...	80	80	...	Salem.
											Central—
43·59	...	...	...	...	...	...	...	60	60	80	Bellary.
...	...	...	30	...	...	...	...	...	...	...	Cuddapah.
...	...	66·67	46·15	...	...	...	...	...	...	...	Karnul.
											East Coast, central—
...	...	...	...	...	6·56	...	...	...	...	..	Nellore.
											East Coast, south—
53·44	...	131·67	57·6	...	...	...	...	55	55	...	Madras.
...	...	...	...	...	...	...	...	...	...	...	Tanjore.
...	...	118·28	...	...	...	...	...	...	...	...	Trichinopoly.
											Southern—
...	...	89·74	...	...	5·36	...	...	...	...	50	Madura.
											Mysore—
46·62	...	374	70·75	10·71	7·14	2·96	...	100	...	50	Mysore.
47·02	...	419·98	67·45	9·62	25·72	...	...	100 to 140	...	50 to 80	Bangalore.

(a) Per head load.

J. E. O'CONOR,
Director-General of Statistics.

J. F. FINLAY,
Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1897. *(The figures represent*

Districts.	Wheat.		Barley.		Rice. Best sort.		Rice. Common.		Jawar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Penicillaria spicata*).	
	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.
Burma—												
Tenasserim—												
Mergui	...	...	...	...	12 —	12 —	12 14	12 14	...	...	...	...
Tavoy	..	.	...	...	8 2	11 10	13 —	12 0	...	...	...	...
Moulmein and Amherst	7 —	7 —	...	..	9 9	9 9	11 3	11 3	...	...	..	...
Pegu (deltaic)—												
Pegu	...	...	...	...	10 2	10 2	14 3	14 3	...	...	...	...
Rangoon	6 8	6 12	...	..	8 —	7 8	9 12	11 12	...	...	...	...
Thôngwa	...	...	...	...	10 5	10 5	11 10	11 10	...	...	...	...
Bassein	...	...	...	..	9 12	9 2	10 7	9 11	...	...	...	..
Pegu (inland)—												..
Tharawadi	...	...	...	...	12 5	12 5	14 2	14 1	...	...	...	...
Henzada	..	...	...	...	11 8	11 15	11 8	11 15	...	...	..	...
Prome	10 6	10 6	...	...	9 15	*	11 1	11 1	...	...	.	..
Toungoo	...	...	...	...	14 9	14 9	16 8	16 8	..	..	...	...
Thayetmyo	8 6	...	...	...	11 10	11 10	13 12	15 5	19 9	19 9	.	..
Upper Burma—												
Mandalay	11 —	10 2	...	...	9 4	9 4	10 2	9 13	...	...	...	..
Bamo	...	...	...	...	8 8	8 3	13 13	10 10	...	..	..	...
Pakôkku	...	...	...	...	10 10	10 10	11 9	11 9	37 —	37 —	...	...
Meiktila	...	...	...	...	8 15	8 15	12 13	10 12	...	...	...	...
Arakan—												
Sandoway	...	...	...	...	14 14	13 8	18 12	19 10	...	...	...	...
Kyaukpyu	...	...	...	...	11 3	11 10	12 —	12 9	...	...	..	..
Akyab	...	...	...	..	11 —	12 —	13 —	14 —	...	...	.	...
Assam—												
Surma—												
Sylhet	...	...	...	...	9 10	8 12	10 8	10 1	...	..		..
Cachar	5 11½	5 11½	...	...	6 14	6 0	9 6	8 14	...	...	..	...
Hill tracts—												
Khási and Jaintiá Hills	5 8	5 8	...	...	3 11½	3 11½	5 9	5 12½	...	...		..
Garo Hills	...	...	...	...	4 8	4 —	10 —	10 —	..	...	.	..
Manipur	...	...	...	...	14 8	15 —	17 8	18 —	...	...		...
Brahmaputra—												
Goálpára	9 —	10 —	...	...	5 12	5 12	9 —	9 —	...	...	..	...
Kámrúp	6 —	4 12	...	...	8 —	8 4	10 —	9 —	...	...	.	...
Darrang	6 —	6 —	..	...	5 —	6 —	10 —	11 —	...	...	..	.
Nowgong	...	...	...	...	5 11	6 —	8 —	8 —	..	...	...	..
Sibságar	...	...	...	..	5 5	5 11	12 —	10 —	...	...	..	..
Lakhimpur	6 —	6 —	...	...	5 8	6 —	8 —	9 —	..	...	..	..
Bengal—												
Eastern hill tracts—												
Nágá Hills	...	...	...	...	3 7	3 12	8 —	8 —	..	...	..	.
Eastern—												
Backerganj	...	...	...	...	10 —	9 12	10 8	10 —	...	...	...	...
Noakhali	...	...	...	...	9 —	9 —	10 8	10 8	...	...	...	...
Chittagong	6 8	6 8	...	...	6 8	6 8	9 —	9 —	...	...	...	...
Tippera	7 4	7 4	...	...	10 —	10 —	10 10	11 —	...	...	...	...
Dacca	7 8	7 8	...	...	9 4	9 2	10 8	10 6	...	...	...	...
Maimensingh	7 —	7 —	...	...	6 —	6 —	9 —	9 —	...	...	...	...
Deltaic—												
Khulna	...	...	...	...	9 12	9 —	11 3	10 8	...	...	...	...
24-Parganas	...	...	...	...	7 —	6 —	10 8	10 —	...	...	...	...
Midnapur	7 8	8 —	...	...	9 —	8 —	10 8 to 11 —	10 8	...	...	...	...
Howrah	...	...	...	...	8 —	8 —	10 8	10 8	...	..	...	..
Calcutta	7 10	8 —	10 —	10 —	6 6	6 6	8 —	8 —	10 —	10 —	8 —	8 —
Hooghly	9 —	8 —	...	...	7 8	7 8	8 8	8 8	...	...	...	...
Nadia (Krishnagarh)	9 5	9 5	...	...	5 11	6 2	9 2	9 2	...	...	...	...
Jessore	7 8	7 —	10 —	10 —	9 2	8 12	10 —	9 6	...	...	...	...
Faridpur	...	...	...	...	5 4	5 4	9 13	9 8	...	...	...	...

* Not procurable.

the number of sers (of 80 tolas) and chittacks sold for one rupee.)

Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Salt.		Districts.
Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	
												Burma—
												Tenasserim—
...	.	...	..	...	...	...	...	...	...	15 —	15 —	Mergui.
..	..			..	..	...		.		14 3	14 3	Tavoy.
...	...	...	...	9 5	9 5	14 —	14 —	5 11	5 11	14 —	14 —	Moulmein and Amherst.
												Pegu (deltaic)—
...	.	..	.	11 2	11 2	20 8	20 8	9 —	9 —	14 3	14 3	Pegu.
...	..	..	.	9 8	10 —	...	...	7 —	7 10	17 —	18 —	Rangoon.
...	..	..	...	..		...	...	...	..	13 5	13 5	Thôngwa.
...	...	...	.	9 13	8 10	...	...	...	...	15 1	15 1	Bassein.
												Pegu (inland)—
...	...	..		10 9	10 9	...	...	...	...	14 4	14 4	Tharawadi.
...	..	...	.	...	...	...	...	4 7	5 —	16 2	16 2	Henzada.
...	...	.	..	5 10	5 10	...	...	8 1	8 1	11 5	11 5	Prome.
...	...	..	..	9 1	9 1	...	...	..	...	14 3	14 3	Toungoo.
...	..			9 7	9 2	22 8	22 8	5 12	5 12	11 9	11 9	Thayetmyo.
												Upper Burma—
..	...	.		8 4	8 4	...	*	7 8	7 6	16 —	16 —	Mandalay.
...	...	...	.	8 13	9 6	...	...	6 14	6 14	6 7	6 7	Bamo.
...	...	...	..	10 —	11 —	.	...	6 —	6 —	14 3	14 3	Pakôkku.
...	...	...	..	12 8	11 1	15 7	14 7	5 14	7 2	14 4	14 4	Meiktila.
												Arakan—
...	..	...		.		...		...	...	18 10	18 10	Sandoway.
..	...	..	.	6 —	6 —		†			24 8	24 8	Kyaukpyu.
		..		9 —	9 —	...	..	6 —	8 8	13 —	13 —	Akyab.
												Assam—
												Surma—
...	..	.	.	9 4	8 —	...	...	...	...	8 12	8 8	Sylhet.
...	..	.	...	7 14	6 10	...	...	...	..	8 —	7 9½	Cachar.
												Hill tracts—
..	..	.	...	6 8	6 8	16 —	16 —	..	.	7 —	7 —	Khasi and Jaintia Hills.
..	.			8 —	8 —	..	...	6 8	6 8	7 —	7 —	Garo Hills.
...	..	..	.	...	...	...	...	3 —	3 —	3 —	3 —	Manipur.
												Brahmaputra—
...	..		.	8 —	8 —	...	...	...	..	9 —	9 —	Goálpara.
...	..	..	..	8 —	7 12	...	...	6 —	6 8	9 —	9 8	Kamrúp.
...	.	..	..	9 —	8 8	...	...		...	9 8	10 —	Darrang.
...	..	...	..	7 9	8 —	..	...	6 11	...	8 —	8 —	Nowgong.
...	..	...	..	8 —	8 6	...			...	8 14	8 14	Sibsagar.
.			...	7 —	8 —	13 —	13 —	...		7 8	8 —	Lakhimpur.
												Bengal—
												Eastern hill tracts—
...	..	...	...	4 —	4 —	...	...	4 —	4 —	4 —	4 —	Nága Hills.
												Eastern—
...	...	...		8 —	9 —	...	...	...	...	9 —	9 4	Backerganj.
...	...	...	.	8 —	8 —	...	...	...	...	8 —	8 —	Noakhali.
...	...	...	..	8 —	7 8	...	...	...	...	8 —	8 —	Chittagong.
...	...	...	...	8 —	8 —	...	...	8 —	8 —	9 —	8 —	Tippera.
...	...	...	..	9 4	9 4	...	...	9 —	9 2	9 —	9 —	Dacca.
...	...	...	..	8 —	8 —	...	...	8 —	8 —	8 —	8 —	Mymensingh.
												Deltaic—
...	...	...	...	9 —	9 —	...	...	9 —	9 —	8 —	8 —	Khulna.
...	...	...	...	10 —	10 —	...	...	9 —	9 —	10 —	9 —	24-Parganas.
...	...	...	...	10 —	10 — and 10 8	...	...	13 —	...	10 — and 10 8	10 —	Midnapur.
...	...	...	...	10 8	10 8	...	...	9 —	9 —	9 —	9 —	Howrah.
...	...	8 —	...	10 —	10 —	10 —	10 11	10 —	10 —	8 14	8 14	Calcutta
...	...	...	...	8 —	9 8	...	...	7 8	7 8	9 —	9 —	Hooghly.
...	...	...	...	10 13	10 10	...	...	15 4	16 —	10 5	10 5	Nadia (Krishnagarh).
...	...	...	...	9 —	10 —	...	...	10 —	10 —	8 —	8 —	Jessore.
...	...	..	...	...	...	...	...	...	...	8 12	8 12	Faridpur.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1897—*continued.* (*The figures*

Districts.	Wheat.		Barley.		Rice. Best sort.		Rice. Common.		Jawar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Penicillaria spicata*).	
	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.
Bengal—*continued.*												
Central—												
Bankura	8 14	8 14	...	...	10 —	10 —	11 4	11 8	...	..	...	...
Bardwan	8 4	8 4	...	...	7 8	8 4	9 12	10 —	...	...	...	...
Birbhum	7 8	7 8	...	...	6 12	6 12	9 —	9 6	...	...	...	...
Murshidabad	9 —	9 —	10 —	10 —	8 —	8 —	10 —	10 —	...	...	...	...
Santhal Parganas	7 6	7 4	...	...	8 —	7 8	10 —	10 4	...	...	...	...
Pabna	8 4	8 10	15 —	15 —	6 —	6 —	9 6	9 7½	...	...	...	...
Bogra	7 15½	7 8	...	...	7 8	7 8	10 8	10 2	...	...	...	...
Rajshahi	8 12	8 4	...	...	8 4	8 4	9 12	9 6	...	...	...	...
Malda	8 —	...	...	...	...	...	10 —	9 —	...	...	12 —	11 —
Northern—												
Rangpur	...	...	...	...	7 —	7 —	10 8	10 —	...	...	...	...
Dinajpur	8 12	8 —	...	...	8 —	7 3	10 —	9 9	...	...	...	...
Jalpaiguri	7 8	7 6	...	...	7 —	7 —	9 —	9 —	...	...	...	...
Hills—												
Darjeeling	6 —	6 —	7 —	6 8	5 8	5 8	8 —	8 —	...	...	...	...
Orissa—												
Puri	6 9	6 9	..	...	7 14	7 14	10 8	10 8	...	...	...	..
Cuttack	7 4	7 4	..	...	8 9	8 9	11 13	11 13	...	...	...	...
Balasore	10 —	8 —	9 8	8 —	8 — to 10 —	10 —	12 —	11 —	...	...	...	...
Chota-Nagpur—												
Singhbhum	8 —	10 —	...	...	10 —	11 —	11 —	12 —	...	...	...	...
Mánbhum	8 —	9 8	...	...	9 —	10 8	10 8	11 —	...	...	...	...
Lohárdaga	6 — to 8 —	6 — to 8 —	...	...	8 —	8 —	9 —	9 —	...	...	...	..
Palámau	7 14	8 —	...	...	7 5	7 5	8 11	9 4	...	...	...	...
Hazaribágh	7 8	7 8	10 —	10 —	6 —	6 —	8 —	8 —	...	...	...	...
Bihár, south—												
Monghyr	8 —	8 12	11 —	13 —	6 —	6 8	9 8	9 2	...	...	...	...
Gaya	8 —	8 —	10 8	10 8	7 —	7 8	9 —	9 —	10 12	...	...	...
Patna	9 —	9 8	13 —	12 —	9 8	9 —	10 6	10 2	11 8	11 8	...	...
Shahabad	8 — and 8 12	8 8 to 9 —	...	11 —	9 — to 9 8	8 —	10 —	9 8 to 10 —	...	10 8	...	...
Bihár, north—												
Purnea	10 4	10 —	...	...	8 12	8 8	10 —	10 —	...	...	...	...
Bhágalpur	8 14	8 14	11 6	11 6	8 14	8 14	10 2	10 2	...	...	...	...
Darbhanga	7 —	7 4	11 8	10 8	7 —	7 —	9 4	9 —	...	...	...	...
Muzaffarpur	8 —	8 —	12 —	11 —	7 —	7 —	9 —	8 —	...	...	...	...
Saran	8 8	8 8	12 —	12 —	8 —	8 —	9 8	9 8	...	...	...	...
Champáran	9 —	9 —	12 —	12 —	6 4	6 —	9 —	8 8	...	...	...	...
N.-W. Provinces—												
Eastern—												
Mirzapur	8 2	7 14	9 10	8 8	6 7	6 9	7 13	7 11	9 9	9 —	9 3	8 13
Benares	8 11½	7 11	9 12	9 3	7 1	6 12	8 1½	7 9	10 9	9 12	10 —	8 15
Ghazipur	8 5	7 —	10 8	8 12	6 4	6 —	9 8	8 4	11 8	10 —	10 8	9 4
Jaunpur	7 6	7 11	9 8	9 8	6 —	6 —	9 8	9 8	10 4	...	...	..
Allahabad	7 6	7 2	8 12	8 4	6 4	6 4	8 8	7 4	10 —	9 8	9 —	8 —
Central—												
Banda	8 8	8 —	8 8	8 8	7 —	5 8	9 —	8 —	10 8	9 12	...	...
Fatehpur	7 4	7 —	8 8	8 4	5 8	5 8	6 12	6 8	9 —	9 —	8 —	8 —
Hamirpur	7 11	7 7	8 8	8 —	6 —	6 —	7 14	7 5	9 11	9 12	8 12	8 11
Jalaun	7 8	7 8	8 —	8 —	6 —	6 —	7 —	7 —	9 8	9 8	8 12	8 12
Cawnpore	9 8	8 12	10 —	9 8	6 —	6 —	8 12	8 8	11 —	10 4	9 8	9 —
Jhánsi	9 4	8 8	10 —	10 —	6 —	6 —	8 —	8 —	10 12	10 8	9 8	...
Etáwah	8 8	8 —	9 —	8 8	5 —	4 8	8 8	8 —	10 8	9 8	9 —	8 8
Farukhabad	8 8	7 14	9 3½	8 1½	5 2	5 1½	8 8	8 —	9 14	9 9	9 9	9 3½
Mainpuri	8 4	7 11	8 10	8 12	4 8	4 8	8 —	7 —	9 11	8 12	8 8	8 6
Etah	9 2	8 6	10 4	8 14	5 4	5 4	7 10	7 6	10 2	9 6	9 2	8 14
Western—												
Meerut	9 —	8 4	10 8	9 —	5 —	5 —	8 8	8 —	11 8	10 8	10 —	9 8
Agra	9 —	8 4	10 8	9 —	4 —	4 —	8 —	8 —	10 12	10 4	10 —	8 12
Muttra	8 12	8 8	9 12	9 6	6 —	6 —	7 12	7 12	10 2	10 8	9 4	9 —
Aligarh	8 12	8 8	9 —	9 —	5 —	5 —	7 4	7 4	9 12	9 8	9 4	9 —
Bulandshahr	9 —	8 12	10 8	9 8	5 —	6 —	7 8	8 —	10 —	10 —	9 8	9 —
Submontane, east—												
Balia	7 12	7 8	10 —	10 —	6 4	6 —	9 —	8 8	10 —	...	10 —	10 —
Azamgarh	7 7	7 7	8 14	8 14	5 14	5 14	8 2	8 2	...	...	...	...
Gorakhpur	7 6	7 3	10 5	9 14	5 14	5 14	8 2	8 2	9 14	9 14	8 2	8 2
Basti	8 6	8 5	10 —	10 2	6 12	6 14	8 6	8 8	12 —	12 —	...	...

represent the number of sers (of 80 tolas) and chittacks sold for one rupee.)

Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadian pea (*Cajanus indicus*).		Salt.		Districts.
Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	
												Bengal—*continued.*
												Central—
...	...	...	...	9 8	9 8	...	...	9 4	9 4	9 8	9 8	Bankura.
...	...	...	...	11 —	10 12	...	...	14 8	13 —	11 8	11 4	Bardwan.
...	...	...	...	9 6	9 —	...	...	7 8	7 8	10 8	10 8	Birbhum.
...	...	...	...	12 —	12 —	...	...	14 —	13 4	11 —	11 —	Murshidabad.
...	...	...	...	9 7	9 4	12 4	12 —	13 2	13 —	10 4	10 4	Santhal Parganas.
...	...	...	...	10 —	10 —	...	...	10 8	5 12	9 4	9 4	Pabna.
...	...	...	...	8 4	7 8	...	...	...	...	8 1	7 14	Bogra.
...	...	...	...	11 4	11 4	...	...	15 —	15 —	9 —	9 —	Rajshahi.
...	...	...	...	9 —	8 —	12 —	12 —	...	...	9 — and 9 8	9 — and 9 8	Malda.
												Northern—
...	...	...	...	9 8	9 —	12 8	12 8	7 —	7 —	8 —	8 —	Rangpur.
...	...	...	...	9 —	9 9	...	...	...	...	9 7	9 7	Dinajpur.
...	...	...	...	9 8	9 8	...	...	8 —	8 —	8 8	8 4	Jalpaiguri.
												Hills—
12 —	12 —	...	...	7 —	7 —	14 —	13 —	7 —	7 —	7 — and 8 —	7 — and 8 —	Darjeeling.
												Orissa—
...	...	...	...	10 8	10 8	...	...	10 8	10 8	12 —	12 —	Puri.
...	...	...	...	13 2	13 2	...	...	13 2	13 2	10 12	10 12	Cuttack.
...	...	...	...	9 —	9 —	...	...	8 —	8 —	10 6	10 —	Balasore.
												Chota-Nagpur—
...	...	...	...	10 —	10 —	10 —	10 —	10 —	10 —	7 —	7 —	Singhbhum
...	...	...	...	9 8	10 —	12 —	12 —	12 —	13 —	10 —	9 2	Manbhum.
13 —	13 —	...	...	8 — to 9 —	8 — to 9 —	9 —	10 —	9 —	9 —	8 8	8 8	Lohárdaga.
12 2	12 6	...	...	9 13	9 —	10 6	10 14	8 7	8 11	9 —	9 —	Palámau.
12 —	11 —	..	..	9 —	9 —	10 —	10 —	10 —	10 —	8 —	8 —	Hazáribágh
												Bihár, south—
...	...	...	...	11 —	11 4	10 12	11 4	10 8	11 2	9 —	9 12	Monghyr.
...	12 8	11 8	11 4	9 8	9 8	10 8	10 8	13 —	12 —	10 —	10 —	Gaya.
15 —	14 8	15 —	14 —	11 8	11 8	11 12	11 8	16 —	13 —	10 —	9 —	Patna.
...	...	...	...	11 4 to 12 —	11 —	11 8	10 8	...	...	10 —	9 8	Shahabad.
												Bihár, north—
10 —	...	...	...	10 —	10 —	13 —	16 —	13 —	13 —	10 —	10 —	Purnea.
...	...	...	...	10 12	10 10	12 —	11 6	11 6	11 6	10 —	10 —	Bhagalpur.
12 —	12 —	...	...	9 8	9 4	10 —	9 12	11 —	11 —	10 —	10 8	Darbhanga.
3 —	...	..	...	10 8	10 —	10 —	10 8	12 —	12 —	11 —	11 4	Mozaffarpur.
13 8	13 —	10 —	10 —	11 —	10 12	10 8	10 8	12 8	11 8	10 —	10 —	Saran.
...	...		...	10 8	11 —	10 8	10 —	12 12	12 —	10 —	10 —	Champaran.
												N.-W. Provinces—
												Eastern—
11 8	11 —	9 12	10 —	9 —	8 13	10 1	10 —	8 —	7 6	9 9	9 11	Mirzapur.
12 7	11 15	10 13½	10 13½	10 —	9 8	10 9	10 5	8 15	8 6	9 4½	9 4½	Benares.
13 8	11 4	12 —	12 4	10 8	10 —	11 4	10 12	10 —	8 8	9 —	9 —	Ghazipur.
...	...	...	...	9 —	10 3	10 4	9 14	10 8	9 8	10 —	10 —	Jaunpur.
11 8	11 —	7 —	7 —	9 10	9 6	10 12	10 —	10 —	9 —	10 2	10 2	Allahabad.
												Central—
...	...	...	...	9 12	9 8	10 4	10 —	7 8	8 —	11 —	10 12	Bánda.
...	...	...	...	8 12	8 8	9 8	9 4	7 4	7 —	10 8	10 8	Fatehpur.
...	...	...	...	9 3	9 5	9 11	9 9	7 4	7 10	10 —	10 —	Hamirpur.
8 —	8 —†	8 —	8 —	9 —	9 —†	9 8	9 8	7 —	7 —	10 12	10 12	Jalaun.
11 12	11 8	10 8	10 8	9 12	10 —	10 8	10 —	10 8	10 4	11 8	11 10	Cawnpore.
...	...	...	...	10 —	10 —	10 12	11 —	8 2	8 —	11 —	11 —	Jhánsi.
...	...	...	...	9 8	9 —	10 8	10 —	8 —	8 —	11 —	11 —	Etáwah.
...	...	11 —	...	9 3½	9 3½	9 14	9 14	9 14	9 9	11 12	11 9½	Farukhabad.
...	...	8 —	8 —	9 —	8 14	10 —	9 11	7 12	7 2	11 —	11 —	Mainpuri.
7 2	7 2	7 2	7 2	9 2	8 14	10 6	9 14	7 14	7 10	11 6	11 8	Etah.
												Western—
...	...	...	...	10 12	9 8	11 8	10 —	11 —	11 —	11 8	11 —	Meerut.
...	...	10 —	10 8	10 4	9 8	11 —	10 8	8 8	8 —	11 12	11 8	Agra.
...	...	11 —	11 —	10 —	10 —	8 10	10 8	11 8	11 8	12 —	12 —	Muttra.
...	...	9 12	9 4	9 12	9 —	10 4	10 4	8 4	8 4	11 4	11 8	Aligarh.
9 —	...	11 —	...	10 4	9 6	10 4	10 —	8 4	8 —	12 —	11 10	Bulandshahr.
												Submontane, east—
9 —	11 —	...	9 —	10 8	10 —	10 —	10 —	12 —	11 —	10 —	10 —	Ballia.
8 6	11 6	.	...	8 14	9 10	10 —	10 6	8 2	7 12	9 13	9 13	Azamgarh.
11 11	11 11	9 14	9 14	9 11	9 11	9 14	9 14	8 —	8 —	9 10	9 10	Gorakhpur.
14 4	14 4	9 8	9 8	9 8	9 8	11 —	11 —	9 —	9 —	10 8	10 8	Basti.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1897—*continued* (*The figures represen*

Districts.	Wheat		Barley.		Rice. Best sort.		Rice. Common.		Jawar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Penicillaria spicata*).	
	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half month
N.-W. Provinces—*contd.*												
Submontane, west—												
Shahjahanpur	8 4	8 4	10 —	10 —	5 4	5 4	8 8	8 8	10 4	10 8	9 12	9 4
Budaun	8 7	8 2	9 —	8 10	5 13	5 8	7 9	7 9	9 10	9 13	9 4	9 2
Pilibít	8 2	8 2	9 2	9 2	4 8	4 8	8 12	8 7	10 0	10 6	9 2	9 2
Bareli	8 3	7 15	8 0	8 3	5 —	5 —	7 8	7 5½	9 15	10 1	9 11	8 13
Moradabad	8 3	7 14	9 0	9 —	5 —	5 —	8 0	7 12	10 4	11 2	9 8	9 8
Bijnor	9 —	8 2	...	...	7 5	7 5	7 14	7 14	10 11	9 4	10 11	9 —
Muzaffarnagar	9 10	8 8	9 14	8 13	5 —	5 —	8 8	8 2	11 —	10 4	9 14	9 1
Saharanpur	9 0	7 4	9 4	9 4	5 6	5 6	7 8	7 8	11 4	9 11	10 3	9 2
Dehra-Dun	8 9	7 12	7 8	7 —	6 8	7 —	7 8	7 8	9 —	9 —	9 10	9 —
Hills—												
Naini Tal	6 8	7 —	8 2	7 8	4 —	4 —	6 —	7 8	10 15	11 4	9 11	9 11
Almora	8 4	8 4	9 8	9 8	7 8	7 8	8 8	8 8	...	...	...	...
Garhwál	7 —	7 —	8 —	8 —	4 —	4 —	6 8	6 8	...	...	...	...
Oudh—												
Southern—												
Partábgarh	7 8	7 8	9 —	9 —	6 8	6 —	7 8	7 8	9 8	9 8	8 4	8 —
Sultanpur	8 —	8 —	9 4	9 4	5 12	5 12	8 4	8 4	10 —	10 4	..	8 —
Rae-Bareli	7 12	7 12	9 —	9 —	5 —	5 —	8 —	7 8	10 —	10 —	9 —	9 —
Unao	8 1	8 —	8 12	8 12	6 —	6 —	8 —	8 —	9 11	9 12	9 1	...
Lucknow	8 2½	7 14	9 6½	9 4	5 —	5 —	8 4	8 —	10 8	10 8	9 2	8 12
Hardoi	8 4	8 4	9 —	9 4	6 —	6 —	8 —	8 —	9 12	10 —	9 —	9 —
Northern—												
Fyzabad	8 1	8 —	9 6	9 2	7 2	6 14	8 8	8 12	10 4	10 4	8 2	8 2
Barabanki	7 12	7 12	8 —	8 —	7 —	7 —	8 —	8 —	10 8	10 8	8 4	8 —
Gonda	8 10	8 10	9 —	9 —	7 12	7 12	8 6	8 6	10 4	10 12	8 8	9 8
Bahraich	8 12	8 12	11 8	11 12	6 8	6 8	8 —	8 8	11 8	12 4	10 —	10 —
Sitápur	8 12	8 —	11 —	10 —	5 —	5 —	9 —	9 —	11 —	11 —	10 —	9 12
Kheri	8 12	8 4	11 4	11 4	5 8	6 —	9 —	9 —	...	...	...	...
Rajputana—												
Eastern—												
Partábgarh	11 13	11 7	18 6	20 2	6 9	6 —	9 3	9 7	.	37 4	...	...
Banswara	16 4	10 14	18 2	18 12	7 3	7 8	15 —	15 —	...	...	..	...
Meywar (Udaipur)	9 6	8 15¼	14 7¼	14 1	7 13	8 9½	8 9½	8 15¾	17 15½	16 0½	11 5¼	12 8
Hilly Tracts of Meywar	12 —	12 —	23 —	22 —	...	...	12 8	8 —	...	...	...	...
Sirohi	8 —	7 8	12 —	12 —	5 —	5 —	6 —	12 —	12 —	12 —	12 —	12 —
Erinpura	8 3	8 —	12 2½	11 1½	...	6 4½	7 10	6 —	12 7	11 15	12 4	11 6
Ajmere	8 11	8 8	10 8	10 7	6 —	6 —	9 —	7 3½	11 8	11 4	9 10½	9 8
Abu	7 10 & 8 4	7 10 & 8 4	10 4	10 —	5 8	5 8	6 8	6 8	..	...	9 8	9 8
Kishengarh	8 8	8 4	10 8	10 4	6 8	6 —	7 8	7 —	10 12	10 8	10 4	10 —
Bundi	11 12	12 —	15 —	16 4	9 —	9 —	9 8	9 8	16 —	17 8	..	...
Kotah	10 8	10 8	9 —	9 —	7 —	7 —	8 —	8 —	14 8	14 8	9 4	9 4
Jhalawar	10 1	10 4	10 10	10 10	7 1½	6 13	9 3	9 7½	13 6	13 13	8 14	10 10
Tonk	8 12	8 10	10 5	10 3	4 —	4 —	5 12	6 —	10 7	10 10	9 0	9 —
Jaipur	8 8	8 4	10 13	10 4	4 12	4 12	5 4	6 4	11 —	11 —	10 —	9 12
Karauli	8 2	7 13	9 6	10 —	7 8	7 8	8 2	8 2	10 10	10 10	9 8	9 6
Dholpur	8 2½	8 2½	9 —	9 —	6 12	6 12	7 —	7 —½	10 1	9 10¾	9 4¾	9 2¾
Bhartpur	8 2½	8 —	9 8	9 8	5 2½	5 2½	5 5½	5 5½	9 14	9 11	9 2	9 —
Alwar	8 10	8 10	10 5½	10 5½	5 12	5 12	7 2	7 2	10 9½	10 9½	9 14	9 14
Deoli Cantonment	10 4	10 4	13 1½	13 1½	4 —	4 —	6 —	6 —	13 —	13 —	11 12	11 4
Nasirabad Cantonment	9 4	9 —	...	...	5 4	5 —	6 12	6 8	11 8	11 8	9 8	9 —
Balmer	7 12	7 5	...	...	5 8	5 8	7 8	7 8	...	...	11 12	11 6
Anadia	8 4 & 9 —	8 4 & 9 —		...	5 14	6 —	7 —	7 4	10 8	...	10 8	10 8
Shahpura	9 —	9 8	10 8	10 8	6 —	6 —	9 —	9 —	13 —	13 —	11 —	13 —
Western—												
Jodhpur	7 8 & 6 2	7 3 & 7 8	9 6 & 10 —	8 12	5 —	5 6	6 4	6 4	8 12	7 13	9 6	8 12
Jaisalmer	7 6	7 —	...	...	6 —	6 —	7 3	7 —	10 —	10 —	8 8	8 4
Bikaner	8 2	8 3½	9 4	9 4	3 —	3 —	5 8	5 13¾	...	...	8 8	8 8
Central India—												
Indore	8 8	8 —	9 —	9 —	7 —	6 —	7 4	7 —	12 8	12 8	10 10	11 4
Nimach Cantonment	9 8	9 12		...	5 8	5 8	6 8	6 8	12 —	12 —	10 —	10 —
Gwalior	7 15½	8 6	9 —½	9 —½	5 11	5 11	6 6	6 6	9 13¼	10 —½	8 3¾	8 8
Panjab—												
Southern—												
Hissar	10 —	9 —	10 —	9 8	...	...	9 —	8 —	11 8	11 —	10 —	10 —
Ferozpur	11 4	9 —	13 8	10 12	...	...	6 12	6 12	13 12	10 12	11 12	10 —
Central—												
Lahore	10 4	9 8	12 4	10 —	...	...	8 4	7 9	12 4	10 8	10 4	10 —
Gujránwala	10 —	8 12	12 0	10 8	...	...	9 4	8 8	11 8	11 —	10 —	10 —
Gujrát	9 4	8 —	9 8	9 8	...	...	7 8	7 8	11 —	10 —	10 —	9 8
Jhelam	10 —	9 —	11 —	11 —	...	...	8 —	8 —	12 —	11 —	11 —	9 12

the number of seers (of 80 tolas) and chittacks sold for one rupee.)

Mahua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadala) or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*)		Arhar, or thuk, cadjan pea (*Cajanus indicus*).		Salt.		Districts.
Half-month of report	Previous half-month	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	
												N.-W. Provinces—*contd.*
												Submontane, west—
...	...	10 —	10 —	9 4	9 4	10 8	11 —	7 4	7 8	10 12	11 —	Shahjahanpur.
10 —	10 —	9 12	9 12	9 —	9 —	10 2	10 2	7 6	7 2	10 6	10 8	Budaun.
...	...	...		9 2	9 2	10 6	10 6	7 13	7 13	11 —	11 —	Pilibit.
...	...	10 —	10 —	9 6	9 1	10 5	10 3½	7 9	7 6	10 10	10 10	Bareli.
...	...	10 —	10 —	9 10	9 8	10 10	10 8	6 4	6 4	11 —	11 —	Moradabad.
...	...	...	...	10 6	8 12	10 11	9 9	7 14	7 14	11 4	11 —	Bijnor.
5 8	5 8	5 8	5 8	11 4	9 5	11 —	10 4	7 11	7 12	11 4	11 4	Muzaffarnagar.
10 12	10 12	9 11	9 11	10 7	8 15	11 4	10 4	7 8	7 8	11 4	11 4	Saharanpur.
10 —	10 —	...	...	9 8	8 4	10 4	9 —	8 —	8 —	10 —	10 —	Dehra-Dún.
												Hills—
...	...	...	...	9 6	8 12	10 5	10 10	5 —	5 —	8 —	8 —	Naini Tal.
11 8	11 4	12 —	12 —	7 —*	7 —*	...	...	6 —†	6 —†	8 8	8 —	Almora.
8 —	8 —	..	...	7 —	7 —	...	...	6 —	6 —	6 —	6 —	Garhwál.
												Oudh—
												Southern—
11 —	11 —	...	...	9 —	9 —	9 8	9 8	7 —	7 —	10 —	10 —	Partabgarh.
12 —	12 —	...	...	9 4	9 8	10 —	10 4	10 —	10 4	10 12	10 12	Sultanpur.
11 —	11 —	8 —	8 —	9 4	9 —	10 4	10 —	7 —	7 —	10 8	10 —	Rae-Bareli.
...	...	...	...	9 3	9 —	10 —	10 8	8 —	8 —	11 —	11 —	Unao
11 4	11 4½	9 4	9 4	9 6½	9 4	10 6	10 7½	10 14	10 4	10 12	10 14	Lucknow.
...	...	...	...	9 4	9 4	10 —	10 2	8 —	8 —	11 —	10 8	Hardoi
												Northern—
12 14	12 14	10 4	10 4	9 8	9 6	10 2	10 2	8 5	8 5	10 8	10 8	Fyzabad.
11 —	11 —	10 —	10 —	9 —	9 —	10 8	10 8	8 —	8 —	10 —	10 —	Barabanki.
...	...	8 —	8 —	10 4	10 4	10 12	10 12	12 —	12 —	10 8	10 8	Gonda.
14 —	14 8	10 —	10 —	10 4	10 12	11 —	12 —	11 8	11 8	10 4	10 4	Bahraich.
11 —	11 —	10 —	...	9 8	9 8	11 —	10 8	8 4	8 —	11 —	11 —	Sitapur.
11 4	11 —	...	10 —	9 12	9 8	11 4	11 8	11 0	11 —	11 —	11 —	Kheri.
												Rajputana—
												Eastern—
...	...	...	...	15 12	14 12	18 6	30 8	...	...	13 4	13 —	Partábgarh.
..	...	...	...	18 8	20 —	32 —	35 —	...	...	9 6	9 11	Banswara.
...	...	13 4½	12 8	12 1½	11 11½	16 6½	16 6½	7 13	8 3½	10 8¾	10 5½	Meywar (Udaipur).
...	...	..	...	16 —	17 —	20 —	22 —	...	...	11 8	11 8	Hilly Tracts of Meywar.
...	...	...	...	10 —	10 —	15 —	14 —	...	...	12 8	12 —	Sirohi.
...	...	...	...	9 11½	9 14	...	...	...	...	12 —	12 —	Erinpura.
...	...	10 8	10 8	10 8	10 8	11 8	11 —	...	..	12 8	12 8	Ajmere.
..	...	...	...	9 2	9 2	13 —	13 —	7 —	7 —	12 —	12 —	Abu.
‡	‡	‡	‡	10 12‡	10 —	10 8	10 8	‡	‡	12 8	12 8	Kishengarh.
...	..	...	...	15 —	14 8	...	16 8	...	..	10 10	11 8	Bundi.
...	...	...	..	13 8	13 8	13 8	13 8	16 —	18 —	10 —	10 —	Kotah.
...	...	13 8	14 8	11 11	12 1	14 —½	14 9	10 4	10 4	9 5	9 7½	Jhalawar.
...	...	...	...	10 10	10 —	10 10	10 8	..	...	10 10	10 12	Tonk.
‡	‡	13 —	13 —	8 12& 8 8& / 10 — 9 12		10 8	10 12	12 —	12 —	12 8	12 8	Jaipur.
...	...	11 4	11 14	10 —	10 —	...	...	11 4	12 8	10 15	10 12	Kerauli.
...	...	9 —	9 9	9 4½	9 3½	..	...	10 11	10 11	11 13	11 13	Dholpur.
...	...	9 12	9 12	9 7	9 2	10 2	10 —	10 4	10 4	11 8	11 8	Bhartpur.
...	...	9 12	9 12	10 10½	10 10½	11 —	11 —	12 8½	12 8	12 8	12 8	Alwar.
..	...	...	...	13 4	13 4	...	...	...	..	12 —	12 —	Deoli Cantonment.
‡	‡	...	...	11 8	11 —	...	...	7 4	7 —	13 —	13 —	Nasirabad Cantonment.
...	..	...	...	6 8	6 8	...		..	...	14 —	14 —	Bálmer.
...	...	...	...	9 4	9 3	15 —	15 8	...	...	11 —	11 8	Anadra
...	...	...	...	10 8	10 8	12 4	12 4	...	...	11 10	11 10	Shahpura.
												Western—
...	...	..	...	9 1	8 2	10 10	10 —	6 4	6 14	13 2	13 2	Jodhpur.
...	...	...	...	7 4	8 —	...	...	..		21 —	21 —	Jaisalmer.
...	...	...	...	9 8	9 5½		...	8 —	8 —	11 8	11 8	Bikaner.
												Central India—
...	...	...	...	11 —	10 8	13 —	13 12	13 —	12 8	10 4	10 4	Indore.
‡	‡	...	...	10 —	11 —	...	...	8 —	8 —	12 4	12 4	Nimach Cantonment.
...	...	7 7	7 7	7 11½	7 7	9 13¾	10 5¾	7 11½	7 11½	10 12	10 2	Gwalior.
												Panjab—
												Southern—
§	§	§	§	11 8	11 —	§	§	§	§	11 —	11 —	Hissar.
§	§	7 12	7 12	13 12	11 4	13 12	10 12	6 12	6 4	12 8	12 4	Ferozpur.
												Central—
‖	‖	10 4	9 14	12 4	10 12	11 8	10 8	7 10	6 14	13 1	12 13	Lahore.
§	§	10 0	10 —	11 10	10 2	11 8	10 —	§	§	13 —	13 —	Gujránwála.
§	§	6 —	6 —	10 8	9 4	10 8	10 —	§	§	14 —	14 —	Gujrát.
‡	‡	‡	‡	12 —	11 —	11 —	11 —	‡	‡	14 —	14 —	Jhelam.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1897—*continued.* (*The figures*

Districts.	Wheat.		Barley.		Rice. Best sort.		Rice. Common.		Jawar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Penicillaria spicata*).	
	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.
Panjab—*continued.*												
South-eastern—												
Gurgáon	8 12	8 8	10 8	9 8	...	...	7 —	6 12	11 —	10 12	10 8	9 8
Delhi	9 2	8 6	10 8	10 —	...	...	8 8	8 —	10 8	9 8	10 8	9 8
Rohtak	9 8	8 8	8 —	8 —	...	...	8 12	8 12	10 —	9 12	10 —	9 4
Karnál	9 8	8 —	11 —	9 —	...	...	8 —	7 8	11 —	9 8	10 —	8 8
Submontane—												
Ambala	9 12	9 —	10 —	9 —	...	...	8 —	9 —	11 —	11 —	9 8	9 —
Ludhiána	10 8	8 8	11 —	10 —	...	...	8 —	8 —	10 8	10 —	10 8	9 —
Jalandhar	10 4	9 4	10 —	9 —	...	...	7 —	7 —	†	†	9 —	8 —
Hoshiárpur	10 4	8 12	12 —	10 —	...	...	9 —	8 —	12 —	10 —	10 —	8 —
Gurdáspur	10 —	9 —	11 —	10 —	...	...	8 —	8 —	12 —	11 —	11 —	11 —
Amritsar	9 12	8 12	12 —	10 —	...	...	8 —	7 12	10 —	10 —	10 —	8 12
Siálkot	9 8	8 8	12 4	11 —	...	...	8 —	7 8	11 —	10 8	11 —	9 8
Hills—												
Simla	8 —	7 —	...	†	...	...	7 —	7 —	9 —	†	8 —	8 —
Kangra	10 —	9 —	12 —	12 —	...	...	9 8	9 8	†	†	†	†
Northern—												
Rawalpindi	8 8	8 —	13 4	10 4	...	...	6 4	6 4	12 12	12 12	10 —	9 —
Hazára	9 2	8 12	12 —	12 —	...	...	7 4	7 8	†	†	†	†
Pesháwar	9 —	8 6	14 —	12 —	...	...	7 8	7 4	14 —	14 —	9 12	9 4
Kohat	9 10	9 2	15 10	14 10	...	...	8 12	8 13	†	†	11 12	11 —
Bannu	11 8	10 4	18 8	14 —	...	...	8 7	8 7	15 —	15 —	12 8	11 8
Western—												
Sháhpur	9 —	8 4	11 —	10 —	...	...	6 —	6 —	10 —	10 —	10 —	9 8
Jhang	8 4	8 8	12 —	12 —	...	...	8 —	8 —	10 —	11 —	10 —	
Multan	8 12	8 12	11 8	11 3	...	...	8 8	8 8	11 —	11 —	9 12	9 12
Montgomery	10 —	8 12	†	†	...	...	8 —	8 —	11 4	11 4	†	9 4
Dera Ismael Khan	9 11	9 1	11 4	10 —	...	...	6 4	5 14	13 7	12 8	11 4	10 —
Muzaffargarh	10 —	9 10	11 —	10 8	...	...	9 —	9 —	10 —	11 —	10 —	10 —
Dera Ghazi Khan	9 6	8 15	10 —	9 6	...	...	7 —	7 3	11 4	11 14	11 4	10 10
Sind and Baluchistan—												
Karáchi	8 —	8 8	...	...	6 —	7 —	7 —	8 —	10 —	12 —	9 —	10 —
Hyderabad	8 —	8 8	...	...	6 8	6 4	9 —	9 —	12 8	12 —	11 8	11 8
Thar and Párkar (Umarkot)	7 —	7 12	...	...	12 —	10 8	14 —	12 —	...	13 —	12 12	11 12
Shikarpur	9 12	9 12	...	...	7 3	7 3	8 3	8 3	14 6	13 5	12 5	11 15
Upper Sind Frontier	8 8	8 4	...	...	7 8	7 8	8 8	8 8	14 8	13 8	12 8	12 —
Quetta	9 —	9 —	12 —	12 2	5 —	5 —	7 —	7 —	11 8	10 12	8 —	8 —
Bombay—												
Konkan—												
Karwar	6 7	8 5	...	...	7 1	7 1	8 1	8 1	9 8	9 8	...	...
Ratnágiri	6 12	6 12	...	...	8 —	8 —	8 9	8 9	...	...	7 15	7 15
Alibág	6 8	6 7	...	...	10 6	10 6	10 13	11 4	...	...	7 5	7 5
Bombay	6 8	7 2	...	...	7 —	7 —	8 7	8 7	9 13	11 —	9 4	9 4
Tanna	7 5	7 5	...	...	6 8	6 8	8 13	8 13	*	*	9 —	9 —
Deccan—												
Dharwar	9 10	7 13	...	...	9 9	9 9	10 8	10 1	13 3	13 3	13 1	11 3
Belgaum	8 10	9 2	...	...	9 11	9 2	10 8	9 7	12 15	12 7	11 11	11 11
Satara	8 2	8 5	...	...	6 10	6 8	8 5	8 8	9 —	9 —	8 2	8 2
Sholapur	9 5	9 5	...	...	7 7	7 7	9 12	9 12	12 8	11 10	9 13	9 13
Bijapur	9 12	8 14	...	...	5 9	5 9	9 8	9 8	12 16	10 13	9 11	9 11
Poona	8 2	8 2	...	...	7 4	7 4	8 6	8 6	10 9	10 9	9 3	9 3
Khandesh—												
Ahmadnagar	8 11	8 11	...	...	6 10	6 11	7 9	7 9	10 5	10 5	9 8	9 8
Nasik	8 10	8 10	...	...	6 4	6 4	7 5	8 1	9 13	9 8	8 8	8 8
Dhulia	7 14	7 7	...	...	6 8	6 8	7 9	7 9	9 8	9 8	8 4	8 4
Gujarat—												
Surat	6 15	7 6	...	...	5 9	5 9	6 8	6 8	10 3	11 2	8 13	9 4
Broach	7 8	8 —	...	...	6 —	6 —	8 —	8 —	11 8	11 8	8 8	9 —
Kaira	8 8	8 8	...	...	6 8	6 —	8 —	8 —	10 —	10 —	9 8	9 6
Baroda Cantonment	6 8	7 —	...	...	6 —	6 —	7 —	7 —	10 —	10 —	8 4	8 4
Ahmadabad	7 8	7 8	...	...	6 8	7 —	8 —	8 6	10 8	10 8	9 —	9 8
Godhra	8 8	8 —	...	...	8 —	8 —	9 8	9 8	...	...	10 —	9 8
Disa Cantonment	9 8	9 —	...	...	5 8	5 8	6 8	6 8	15 —	14 —	12 8	12 —
Káthiawár—												
Rájkot	7 8	8 9	...	...	5 4	5 4	6 8	6 8	9 13	9 13	9 11	9 6
Central Provinces—												
Western—												
Nimar	8 —	8 —	...	...	6 5	6 5	8 1	8 1	9 15	10 —	...	...
Khandwa	8 —	8 4	...	...	7 8	7 12	8 8	8 12	9 8	10 —	9 4	*
Hoshangabad	9 3	8 13	...	...	...	...	7 1	7 8	10 5	10 13	...	..
Betul	9 10	9 10	...	...	6 12	6 12	7 3	7 3	10 7	10 7	...	...
Chhindwára	8 7	8 7	...	...	...	...	7 4	7 4	12 —	12 —	...	...
Nagpur	9 6	9 6	...	...	...	...	9 6	10 —	13 2	13 12	...	...
Wardha	9 7	9 7	...	...	5 13	5 13	8 —	8 —	11 7	11 7	...	...

represent the number of sers (of 80 tolas) and chittacks sold for one rupee.)

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or bulgaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar, or thur, cajan pea (*Cajanus indicus*).		Salt		Districts.
Half-month of report.	Previous half-month	Half-month of report.	Previous half-month	Half-month of report.	Previous half-month	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month	Half-month of report.	Previous half-month.	
												Panjab—*continued.*
												South-eastern—
†	†	†	†	10 12	10 —	11 —	10 8	11 —	11 —	11 —	11 —	Gurgáon.
†	†	10 —	10 —	10 12	9 8	11 8	10 —	11 —	10 8	11 —	11 —	Delhi.
†	†	10 —	10 —	11 —	10 —	11 —	11 —	10 —	10 —	11 —	12 —	Rohtak.
11 —	8 —	8 —	8 —	12 —	9 —	12 —	9 8	9 —	9 —	10 8	10 8	Karnál.
												Sub-montane—
‡	‡	9 —	8 —	11 —	9 8	11 14	10 10	‡	‡	12 12	12 12	Ambala.
†	†	11 —	10 —	12 —	9 12	13 —	10 8	7 4	8 —	13 —	13 —	Ludhiána.
‡	‡	13 —	13 —	12 —	11 —	13 —	11 12	‡	‡	13 —	13 —	Jalandhar.
10 —	10 —	10 —	8 —	12 —	10 8	12 4	11 —	12 —	10 —	12 12	12 12	Hoshiárpur.
16 —	10 —	11 —	11 —	12 —	10 —	12 —	11 —	‡	‡	12 —	12 —	Gurdaspur.
†	†	9 4	9 4	11 —	9 12	11 —	10 —	†	†	12 —	12 —	Amritsar.
‡	‡	‡	‡	10 4	10 —	11 —	10 —	‡	‡	13 8	13 8	Sialkot.
												Hills—
...	‡	8 —	8 —	9 8	9 8	10 8	10 —	6 8	6 8	9 —	9 —	Simla.
•	12 —	‡	‡	10 —	9 8	11 8	11 —	7 —	8 —	10 —	10 —	Kángra.
												Northern—
•	•	9 12	9 12	11 12	10 4	10 12	10 4	•	•	13 10	13 8	Ráwalpindi.
†	†	†	‡	9 12	9 —	11 4	11 4	†	†	11 8	11 8	Hazára.
†	†	10 —	11 —	10 —	8 11	11 —	11 —	15 —	15 —	19 —	18 —	Peshawar.
†	†	†	†	11 8	8 11	12 12	11 12	†	†	21 —	21 —	Kohát.
8 12	8 12	10 —	8 —	15 8	11 —	15 8	14 —	7 8	7 8	22 —	22 —	Bannu.
												Western—
12 —	12 —	12 —	12 —	11 —	9 8	9 —	9 —	†	†	13 —	13 —	Sháhpur.
11 —	14 —	12 —	13 —	10 —	9 12	11 —	11 8	8 —	8 —	12 —	12 4	Jhang.
†	†	9 4	9 4	10 4	9 —	10 —	10 —	†	†	12 8	12 8	Multan.
‡	‡	†	†	11 —	9 12	‡	10 8	6 —	6 —	12 —	12 —	Montgomery.
‡	‡	4 —	4 —	13 —	10 15	12 4	11 4	6 4	6 4	17 —	1 —	Dera Ismael Khan.
‡	‡	‡	‡	9 8	9 —	‡	‡	‡	‡	12 —	12 —	Muzaffargarh.
‡	‡	‡	‡	10 5	10 —	‡	‡	‡	‡	15 —	15 10	Dera Ghazi Khan.
												Sind and Baluchistan—
‡	‡	..	...	9 —	10 —	..	...	6 8	8 8	14 8	14	Karachi.
‡	‡	...	..	8 8	8 8	...	..	6 8	6 8	12 —	1 —	Hyderabad.
‡	‡	..	..	—	7 —	..	...			2 —	2 —	Thar and Párkar (Umarkot).
‡	‡	...	..	10 —	9 8	...		7 3	7 3	12 5	12 5	Shikárpur.
‡	‡			9 8	9 —		...	6 —	6 —	11 —	11 —	Upper Sind Frontier.
‡	‡	6 —	6 —	8 4	8 3	11 4	11 —	6 —	6 —	9 —	9 —	Quetta.
												Bombay—
												Konkan—
14 6	14 6	..	...	7 11	7 11	.	...	...	...	10 10	10 10	Karwar.
11 12	11 12	...	...	8 4	8 4	...	...	6 12	6 12	13 —	13 —	Ratnágiri.
..	..	...	.	7 10	6 13	...	...	7 —	7 —	11 14	11 14	Alibag.
11 4	11 13	...	...	8 12	8 12	...	...	7 10	8 15	11 9	11 9	Bombay.
•	•	..	..	9 5	8 14	...	..	7 5	7 5	12 4	12 4	Tanna.
												Deccan—
..	.	.	...	10 8	10 15	...	...	8 11	7 13	12 12	12 —	Dharwar.
10 —	10 —	...	...	10 —	10 —	...	..	8 5	8 5	11 9	11 12	Belgaum.
•	•	...	..	9 4	8 8	...	...	8 6	8 6	10 11	10 3	Satara.
•	•	..	...	11 11	11 11	..	...	10 8	10 8	11 10	11 10	Sholapur.
...	...	...	...	8 1	8 1	...	...	8 6	8 6	10 3	10 3	Bijápur.
11 14	11 14	.	.	9 8	9 3	..	..	9 4	9 4	11 13	11 13	Poona.
												Khándesh—
...		..	...	9 11	9 10	..	...	9 1	9 1	11 11	11 11	Ahmadnagar.
10 15	10 10	..	...	10 —	10 —	...	...	7 13	7 13	12 11	12 11	Nasik.
•	•	...	...	9 1	9 1	...	...	8 9	8 9	11 —	11 —	Dhulia.
												Gujarat—
•	•	...	..	7 14	9 4	...	...	7 6	9 4	12 —	12 —	Surat.
•	•	..	...	9 —	9 8	...	...	9 —	9 —	13 —	13 —	Broach.
11 8	11 8	...	...	9 8	9 8	...	...	9 —	9 —	12 —	12 —	Kaira.
11 —	11 —	..	...	9 0	8 8	...	...	8 —	8 —	11 8	11 8	Baroda Cantonment.
11 8	11 8	...	..	10 8	10 —	...	...	8 8	9 —	13 8	13 8	Ahmadabad.
13 —	13 —	..	...	11 —	11 —	...	...	8 8	8 8	12 —	12 —	Godhra.
•	•	...	...	10 —	9 8	...	...	8 8	7 —	11 —	11 —	Disa Cantonment.
												Kathiawár—
•	•	...	...	8 14	8 5	..	...	7 —	6 8	60 —	60 —	Rájkot.
												Central Provinces—
												Western—
...	...	...	...	9 —	...	...	...	8 —	8 —	11 6	10 14	Nimar.
•	•	...	...	9 —	•	...	...	•	•	9 8	9 8	Khandwa.
...	...	...	...	9 10	10 8	...	...	7 3	6 1	9 8	9 8	Hoshangabad.
...	...	...	...	9 10	9 10	...	...	6 9	6 9	9 —	9 —	Betul.
...	...	...	...	10 1	10 —	...	...	•	8 —	9 2	9 2	Chhindwára.
...	...	...	...	10 10	10 —	...	...	10 —	9 6	10 —	10 —	Nágpur.
												Wardha.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1897—*concluded.* (*The figures*

Districts.	Wheat.		Barley.		Rice. Best sort.		Rice. Common.		Jawar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum spicata*).	
	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.
Central Provinces—*contd.*												
Central—												
Narsinghpur	8 8	9 2	..	...	5 13	6 6	6 6	8 —	10 [illegible]	10 11	...	...
Saugor	8 3	7 5	..	...	6 14	6 14	7 10	7 10	10 7	10 7	...	...
Damoh	7 5	7 8	..	...	7 5	7 8	8 —	8 —	10 12	13 8	...	...
Jubbulpore	8 8	8 12	...	...	7 8	7 8	8 8	8 8	11 —	11 —	...	...
Mandla	9 —	9 —	...	...	...	...	8 —	8 —	...	...	...	...
Seoni	10 —	10 8	..	...	7 —	7 —	9 —	9 —	12 1	14 —	...	...
Balaghat	8 —	8 —	.	..	7 —	7 —	5 —	9 —	...	...	...	...
Bhandara	8 12	10 —	..	..	...	...	8 12	10 —	..		...	...
Chanda	10 8	11 —			.		9 —	8 12	11 6	11 6	..	...
Eastern—												
Bilaspur	10 11	10 11	..	..	...	...	10 11	10 11	...	..	..	...
Raipur	9 8	9 12	..	...	...	...	10 —	11 —	.	...	...	...
Sambalpur	9 —	9 —	..	...	...	...	10 —	11 —	...		...	...
Berar—												
Buldana	8 8	8 8	..	...	6 —	6 —	7 12	7 8	11 —	10 12	9 8	8 8
Basim	8 12	9 —	...	...	6 —	6 —	7 —	7 —	12 —	11 8	...	...
Akola	8 4	8 8	...	...	5 —	5 6	7 —	6 —	10 —	10 12	...	...
Ellichpur	8 —	8 —	..	...	5 —	5 —	5 8	5 8	11 —	12 —	8 —	8 —
Amraoti	8 —	8 —	...	...	5 8	5 8	7 —	7 —	10 8	10 —	8 8	9 —
Wun	8 —	7 8	..	...	4 —	4 —	6 —	6 —	12 —	11 8	8 —	8 —
Nizam's Territories—												
Secunderabad	6 13	7 10	*	*	5 8	5 —	7 8	7 8	12 3	10 8	11 4	11 11
Bolaram	7 4	7 4	*	*	6 6	6 8	7 4	7 4	13 4	12 11	*	*
Chadarghat	8 4	8 8	*	*	8 12	8 4	9 4	10 4	13 8	12 —	15 —	12 —
Madras—												
Malabar coast—												
Malabar	...	...	..	...	..	...	9 11	10 8	...	..	...	...
S. Canara	...	...	..	..	...	..	10 10	12 —	...	...	...	...
South, Central—												
Coimbatore	...	..	..	.	...	...	9 14	11 13	17 6	19 2	20 11	23 14
Nilgiris	...	...	..	...	...	...	5 —	5 —	...	...	...	..
Salem	...	...	..	.	...	...	12 3	12 11	18 —	18 11	20 8	21 5
Central—												
Bellary	...	...	.	.	...	...	9 3	9 3	12 14	13 6	...	...
Anantapur	...	...	...	..	...	...	5 10	8 10	13 14	14 14	..	...
Cuddapah	...	...	..	..	...	...	8 11	8 11	14 3	15 —	12 5	13 13
Karnul	...	...	..	.	..	...	8 10	8 10	14 3	15 15	...	...
East Coast, north—												
Ganjam	...	...	...	..	.	...	10 —	10 —	...	...	...	...
Vizagapatam	...	...	..	..	...	...	9 11	9 13	..	.	14 14	14 14
Godavari	...	...		..	...	...	9 11	10 —	13 6	13 6	...	...
East Coast, central—												
Kistna	...	..	.	..	...	...	8 13	10 6	16 13	16 13	*	*
Nellore	...	..	..	.	...	.	12 14	12 11	17 8	16 8	14 —	14 14
East Coast, south—												
Madras	...	...	..	.	...	...	10 3	10 3	13 —	13 —	...	...
Chingleput	...	...	.	..	..	...	10 3	10 3	...	...	...	...
N. Arcot	...	...	..	..	...	...	11 11	11 11	14 10	12 11	13 3	13 3
S. Arcot	...	..		..	...	...	14 14	14 —	...	...	21 10	20 —
Tanjore	..	..			...	.	14 3	14 3	...	...	23 3	27 10
Trichinopoly	...	...	.	..	...	..	10 14	11 3	17 3	17 3	21 10	21 10
Southern—												
Tinnevelly	...	...	..	...	...	...	12 2	11 13	*	*	*	*
Madura	...	...	..		..	...	11 13	10 12	17 13	16 3	17 10	17 10
Mysore—												
Mysore	6 4	6 4	...	..	7 8	7 12	10 —	10 4	15 —	20 —	24 —	24 —
Bangalore	6 12	6 12	7 —	6 13	7 —	6 12	5 —	8 4	14 —	14 —	...	...
Kolar	8 —	7 8	7 4	7 —	7 4	7 4	8 8	9 —	8 8	8 8	10 8	10 8
Tumkur	7 8	7 8	7 —	7 —	8 —	8 —	9 —	9 —	19 —	18 —	20 —	20 —
Hassan		...	7 —	7 —	8 8	8 8	9 8	9 8	...	...	...	...
Kadur	8 —	8 —	9 —	9 —	10 —	9 —	13 —	12 —	2 —	22 —	...	...
Shimoga	8 6	7 14		...	8 2	8 2	11 9	11 12	16 13	16 13	...	...
Chitaldrug	9 —	9 —	8 —	8 —	8 —	8 —	9 —	9 —	16 —	17 —	10 —	10 —
Coorg—												
Coorg	4 4	6 —	4 —	5 —	8 8	8 8	13 —	3 —	..		...	...
Aden	5 10	5 10	.	...	5 10	5 10	6 4	6 4	10 3	10	7 —	7 —

* Not sold.

represent the number of sers (of 80 tolas) and chittacks sold for one rupee.)

Districts.	Marua or ragi (*Eleusine coracana*). Half-month of report.	Marua or ragi (*Eleusine coracana*). Previous half-month	Kangni or kadun, Italian millet (*Setaria italica*). Half-month of report.	Kangni or kadun, Italian millet (*Setaria italica*). Previous half-month.	Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*). Half-month of report.	Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*). Previous half-month.	Maize (*Zea Mays*). Half-month of report	Maize (*Zea Mays*). Previous half-month.	Arhar, or thur, cadjan pea (*Cajanus indicus*). Half-month of report.	Arhar, or thur, cadjan pea (*Cajanus indicus*). Previous half-month.	Salt. Half-month of report.	Salt. Previous half-month.
Central Provinces—*contd.*												
Central—												
Narsinghpur.	...	...	...	...	10 1	10 5	...	...	...	...	9 2	9 2
Saugor.	...	...	...	...	10 —	10 —	...	...	6 8	...	10 11	10 1
Damoh.	...	...	...	...	10 —	10 —	...	...	7 —	7 —	9 —	9 —
Jubbulpore.	...	...	...	...	10 8	10 8	...	...	8 8	8 8	10 —	9 12
Mandla.	...	...	...	...	10 —	10 —	...	...	8 —	8 —	9 8	9 8
Seoni.	...	...	...	...	10 8	10 8	...	...	8 —	8 —	9 2	9 2
Balághát.	...	...	...	...	9 —	9 —	...	...	8 —	9 —	9 —	9 —
Bhandára.	...	...	...	...	..	11 4	...	...	10 —	10 —	9 8	9 8
Chánda.	...	...	...	...	10 11	10 8	...	...	10 10	12 1	10 4	9 6
Eastern—												
Biláspur.	...	...	...	...	8 —	9 2	...	...	9 2	9 2	9 2	9 2
Raipur.	...	...	...	...	9 8	10 8	...	...	9 12	10 8	9 —	10 —
Sambalpur.	...	...	...	...	8 —	8 —	...	...	9 —	8 —	9 4	9 4
Berar—												
Buldána.	...	...	...	...	9 12	9 12	...	...	9 —	8 8	10 —	10 —
Basim.	...	...	...	...	12 —	11 8	...	...	10 —	10 —	9 —	9 —
Akola.	...	...	...	...	11 —	10 —	...	...	9 —	9 8	11 8	11 8
Ellichpur.	...	...	...	...	8 —	8 —	...	...	12 —	13 —	10 —	10 —
Amráoti.	...	...	...	...	10 —	10 —	...	...	8 —	10 —	11 —	11 —
Wun.	...	...	...	...	10 ...	9 8	...	...	12 —	9 —	9 8	9 8
Nizam's Territories—												
Secunderabad.	14 7	15 15	*	*	12 3	12 3	*	*	10 8	9 4	8 12	8 4
Bolaram.	*	*	*	*	13 2	13 12	*	*	*	*	8 12	8 12
Chadarghat.	*	*	*	*	14 4	14 —	*	*	*	*	9 4	9 —
Madras—												
Malabar Coast—												
Malabar.	...	..	..	..	.	...	...	...	...	..	12 —	12 —
S. Canara.	...	...	..	..		..	...	...	...	...	11 14	11 14
South, central—												
Coimbatore.	19 11	21 5	..	.	..	..	...	..	...	.	10 11	10 11
Nilgiris.	...	.	..	..	...	...	...	...	...	..	10 10	10 10
Salem.	20 8	22 11	..	..	...	..	..	...	..	..	11 5	11 5
Central—												
Bellary.	16 8	15 8	..	..	..	..	..	..	...	..	10 13&12-	10-13&12 2
Anantapur.	15 8	15 8	..	..	..	..	..	..	...	.	11 8	11 8
Cuddapah.	18 —	18 —	...	...	..	...	..	..	...	...	12 3	12 3
Karnul.	14 3	14 3	...	...	...	..	..	..	..	...	10-4&12 —	9-5&11-5
East Coast, north—												
Ganjam.	14 —	15 —	..	..	..	.		..	..	..	11 —	11 —
Vizagapatam.	15 3	15 3	...	..	..	..	...	...	...	...	13 3	13 3
Godavari.	14 11	14 11	.	..	.	..		...	.		12 2	12 2
East Coast, central—												
Kistna.	17 14	17 14	..	..	...	..	.	...		.	13 3	13 3
Nellore.	19 3	19 3		..	...	..	..	..	...	..	12 13	12 13
East Coast, south—												
Madras.	16 6	16 13		..	...	.	.	.	...	.	12 8	12 8
Chingleput.	15 2	15 2		..	..	...	...	...	...	...	12 8	12 8
N. Arcot.	19 3	18 13		...	...	...	..	..	...	...	11 8	12 2
S. Arcot.	22 5	21 8		...	...	...	...	...	...	...	12 13	12 13
Tanjore.	27 3	28 1		...	...	...	...	...	...		12 14	12 14
Trichinopoly.	22 14	22 14		...	...		..				11 5	11 5
Southern—												
Tinnevelly.	*	*		...	..		..	.	..	..	13 13	13 8
Madura.	23 5	21 11	.	...	.	.	..	.			12 11	12 11
Mysore—												
Mysore.	20 —	20 —	22 —	22 —	8 —	8 —	...	...	14 —	14 8	10 —	10 —
Bangalore.	19 11	19 14		...	8 8	8 8			14 —	14 —	9 8	9 8
Kolar.	20 —	20 —	10 4	10 4	7 8	7 4	8 8	8 8	12 8	13 —	9 8	9 8
Tumkur.	22 —	22 —	...	...	8 —	8 —	...	...	15 —	5 —	[illegible]	10 —
Hassan	25 —	25 —	...	...	8 8	7 12	...	...	13 8	13 —	8 8	8 4
Kadur.	24 —	24 —	...	...	10 —	9 —	...	...	14 —	3 —	9 —	[illegible] —
Shimoga.	19 15	19 15		...	11 9	9 7	...	...	...	...	10 8	10 8
Chitaldrug.	20 —	20 —	20 —	20 —	8 —	8 —	...	...	11 —	11 —	9 —	9 —
Coorg—												
Coorg.	20 8	19 8		.	10 —	15 8	...	...	...	...	10 —	10 —
Aden.	*	*			[illegible] 10	5 10	..	...	6 4	6 4	32 —	32 —

* Not sold.

J. E. O'CONOR,
Director-General of Statistics.

J. F. FINLAY,

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE.

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 6th March 1897.	1st November 1896 to 6th March 1897.
PRINCIPAL PORTS—			
CALCUTTA	Imports	297,046	3,394,074
	Exports	Not yet received.	2,280,686 (up to preceding week.)
RANGOON	Imports	5,798	193,011
	Exports	1,069,936	12,237,352
		—1,064,138	—12,044,341
MADRAS	Imports	43,900	251,400
	Exports	6,000	97,900
		+37,900	+153,500
BOMBAY	Imports	79,800	3,509,800
	Exports	113,700	2,007,200
		—33,900	+1,502,600
KARACHI	Imports	12,800	866,800
	Exports	41,300	5,319,000
		—28,500	—4,452,200
PROVINCES AND DISTRICTS—			
BENGAL—			
Patna Division—			30th January to 6th March 1897.
PATNA	Imports	30,300	163,400
	Exports	26,100	138,400
		+4,200	+25,000
GAYA	Imports	1,200	16,400
	Exports	500	83,000
		+700	—66,600
SHAHABAD	Imports	8,600	46,700
	Exports	8,300	24,500
		+300	+22,200
SÁRAN	Imports	39,700	204,200
	Exports	1,600	52,100
		+38,100	+152,100
CHAMPÁRAN	Imports	8,300	90,200
	Exports	300	6,600
		+8,000	+83,600
MUZAFFARPUR	Imports	25,000	45,900
	Exports	700	1,600
		+24,300	+44,300
DARBHANGA	Imports	8,700	68,400
	Exports	24,900	50,200
		—16,200	+18,200
Bhagalpur Division—			
MONGHYR (*incomplete*)	Imports	4,000	18,100
	Exports	26,800	428,100
		—22,800	—410,000

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE —*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 6th March 1897.	30th January to 6th March 1897.
BENGAL—*contd.*			
Bhagalpur Division—*contd.*			
BHÁGALPUR	Imports	12	22,452
	Exports	500	368,323
		—488	—345,871
PURNEA	Imports	2,100	11,147
	Exports	600	19,043
		+1,500	—7,896
MALDA	Imports	...	...
	Exports	...	700
		...	—700
SANTHAL PARGANAS (*incomplete*)	Imports	4,200	20,000
	Exports	49,200	186,200
		—45,000	—166,200
Rajshahi Division—			
RAJSHAHI (*incomplete*)	Imports	11,100	124,900
	Exports	1,800	12,500
		+9,300	+112,400
DINAJPUR (*incomplete*)	Imports	400	700
	Exports	16,900	150,900
		—16,500	—150,200
JALPAIGURI	Imports	14,600	51,900
	Exports	300	972
		+14,300	+50,928
DARJEELING	Imports	5,100	26,500
	Exports	200	900
		+4,900	+25,600
RANGPUR	Imports	1,000	5,600
	Exports	2,100	16,800
		—1,100	—11,200
BOGRA	Imports	100	500
	Exports	14,400	97,200
		—14,300	—96,700
PABNA (*incomplete*)	Imports	10,900	85,700
	Exports	300	9,200
		+10,600	+76,500
Dacca Division—			
DACCA (*incomplete*)	Imports	500	1,800
	Exports	1,500	4,700
		—1,000	—2,900
NARAINGANJ	Imports	...	20,000
	Exports	...	149,900
		...	—129,900
MAIMENSINGH	Imports	1,147	65,146
	Exports	10	2,230
		+1,137	+62,916
FARIDPUR	Imports	5,600	18,400
	Exports	3,700	8,700
		+1,900	+9,700
BACKERGANJ	Imports	*Nil.*	*Nil.*
	Exports	200	11,900
		—200	—11,900

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 6th March 1897.	30th January to 6th March 1897.
BENGAL—*contd.*			
Chittagong Division—			
TIPPERA	Imports	400	4,000
	Exports	1,800	11,600
		−1,400	−7,600
NOAKHALI	Imports	...	100
	Exports	100	1,700
		−100	−1,600
CHITTAGONG	Imports	21,000	75,800
	Exports	28,000	35,500
		−7,000	+40,300
Burdwan Division—			
BURDWAN	Imports	3,300	25,200
	Exports	77,100	367,800
		−73,800	−342,600
BIRBHUM	Imports	600	5,000
	Exports	43,100	858,200
		−42,500	−853,200
HOOGHLY (*incomplete*)	Imports	3,400	17,000
	Exports	1,100	5,900
		+2,300	+11,100
Presidency Division—			
24-PARGANAS	Imports	1,100	11,500
	Exports	100	13,300
		+1,000	−1,800
NADIA	Imports	19,800	181,500
	Exports	51,700	202,400
		−31,900	−20,900
MURSHIDABAD	Imports	1,700	4,500
	Exports	17,100	81,400
		−15,400	−76,900
JESSORE	Imports	19,500	59,700
	Exports	11,300	32,300
		+8,200	+27,400
KHULNA	Imports	...	...
	Exports	...	9,500
		...	−9,500
Chota Nagpur Division—			
HAZÁRIBAGH	Imports	6,400	42,800
	Exports	100	700
		+6,300	+42,100
LOHÁRDAGA (*preceding week*)	Imports	...	4,200
	Exports	...	3,700
		...	+500
MÁNBHUM	Imports	14,200	34,000
	Exports	100	1,000
		+14,100	+33,000
SINGHBHUM (*incomplete*)	Imports	200	1,300
	Exports	2,900	12,500
		−2,700	−11,200
RANCHI (*preceding week*)	Imports	196	196
	Exports	642	642
		−446	−446

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 6th March 1897.	30th January to 6th March 1897.
BENGAL—*concld.*			
Orissa Division—			
CUTTACK	Imports	...	...
	Exports	...	81,500
		...	−81,500
BALASORE	Imports	500	3,800
	Exports	35,100	221,300
		−34,600	−217,500
PURI (*incomplete*)	Imports	...	240
	Exports	906	1,147
		−906	−907
NORTH-WESTERN PROVINCES—			
Meerut Division—			
SAHÁRANPUR	Imports	13,528	84,637
	Exports	2,646	18,951
		+10,882	+65,686
MUZAFFARNAGAR	Imports	22,400	119,200
	Exports	700	11,900
		+21,700	+107,300
MEERUT	Imports	41,300	133 200
	Exports	3,800	9,900
		+37,500	+123,300
BULANDSHAHR	Imports	1,700	10,500
	Exports	1,900	24,300
		−200	−13,800
ALIGARH	Imports	18,000	33,100
	Exports	700	22,900
		+17,300	+10,200
Agra Division—			
MUTTRA	Imports	7,557	23,102
	Exports	...	...
		+7,557	+23,102
AGRA	Imports	24,900	102,400
	Exports	6,500	60,000
		+18,400	+42,400
FARUKHABAD	Imports	7,000	50,500
	Exports	...	200
		+7,000	+50,300
MAINPURI	Imports	800	9,900
	Exports	...	300
		+800	+9,600
ETÁWAH	Imports	3,000	22,000
	Exports	1,300	4,000
		+1,700	+18,000
ETAH (*incomplete*)	Imports	1,600	9,900
	Exports	700	6,900
		+900	+3,000

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports —].

		Week ending 6th March 1897.	30th January to 6th March 1897.
NORTH-WESTERN PROVINCES—*contd.*			
Rohilkhand Division—			
BIJNOR (*incomplete*)	Imports	19,900	63,600
	Exports	1,000	1,400
		+18,900	+62,200
MORADABAD	Imports	23,200	110,500
	Exports	3,900	24,600
		+19,300	+85,900
SHAHJAHÁNPUR	Imports	12,023	30,215
	Exports	801	1,198
		+11,222	+29,017
BUDAUN	Imports	300	2,100
	Exports	200	500
		+100	+1,600
PILIBÍT	Imports	5,900	33,300
	Exports	300	1,200
		+5,600	+32,100
Allahabad Division—			
CAWNPORE	Imports	24,100	331,000
	Exports	8,900	56,000
		+15,200	+275,000
FATEHPUR	Imports	11,000	34,900
	Exports	9	609
		+10,991	+34,291
BÁNDA	Imports	7,700	55,700
	Exports	100	700
		+7,600	+55,000
HAMÍRPUR	Imports	1,900	15,400
	Exports	200	400
		+1,700	+15,000
ALLAHABAD	Imports	29,000	490,300
	Exports	600	2,900
		+28,400	+487,400
JHÁNSI	Imports	7,200	40,200
	Exports	1,100	3,600
		+6,100	+36,600
JALAUN	Imports	700	15,100
	Exports	*Nil*	500
		+700	+14,600
Benares Division—			
BENARES	Imports	16,500	92,900
	Exports	1,900	6,900
		+14,600	+86,000
MIRZAPUR	Imports	9,400	22,000
	Exports	700	2,300
		+8,700	+19,700
JAUNPUR	Imports	9,300	70,400
	Exports	...	1,800
		+9,300	+68,600

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE —*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports —].

		Week ending 6th March 1897.	30th January to 6th March 1897.
NORTH-WESTERN PROVINCES —*contd.*			
Benares Division—*concld.*			
GHAZIPUR	Imports	2,000	33,400
	Exports	2,900	5,600
		—900	+27,800
Gorakhpur Division—			
BASTI	Imports	1,000	17,800
	Exports	3,100	11,200
		—2,100	+6,600
GORAKHPUR	Imports	4,000	...
	Exports	2,700	...
		+1,300	...
Kumaun Division—			
GARHWÁL	Imports	100	500
	Exports	*Nil*	...
		+100	+500
NAINI TAL	Imports	1,000	...
	Exports	800	...
		+200	—
OUDH—			
Lucknow Division—			
LUCKNOW	Imports	36,300	87,400
	Exports	1,900	4,000
		+34,400	+83,400
UNAO	Imports	300	51,700
	Exports	*Nil*	—
		+300	+51,700
RAE-BARELI	Imports	10,500	122,000
	Exports	200	2,000
		+10,300	+120,000
SITAPUR	Imports	1,500	3,300
	Exports	1,300	10,700
		+200	—7,400
KHERI	Imports	5,000	5,700
	Exports	2,800	29,900
		+2,200	—24,200
HARDOI	Imports	17,800	81,700
	Exports	1,000	2,300
		+16,800	+79,400
Fyzabad Division—			
FYZABAD	Imports	12,100	80,800
	Exports	4,000	9,500
		+8,100	+71,300
GONDA	Imports	16,100	61,900
	Exports	1,800	11,200
		+14,300	+50,700
BAHRAICH	Imports	200	1,200
	Exports	1,200	10,700
		—1,000	—9,500
BARABANKI	Imports	8,100	14,300
	Exports	6,400	7,400
		+1,700	+6,900
AJMERE-MERWARA	Imports	6,700	15,500
	Exports	6,400	15,500
		+300	*Nil*

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 6th March 1897.	30th January to 6th March 1897.
PANJAB—			
Delhi Division—			
HISSAR	Imports	55,700	157,200
	Exports	1,800	5,500
		+53,900	+151,700
ROHTAK	Imports	100	2,000
	Exports	600	2,800
		—500	—800
GURGÁON	Imports	8,800	34,200
	Exports	1,400	20,000
		+7,400	+14,200
DELHI	Imports	42,000	223,300
	Exports	8,400	39,300
		+33,600	+184,000
KARNÁL	Imports	2,200	26,900
	Exports	400	4,000
		+1,800	+22,900
AMBALA	Imports	17,000	116,500
	Exports	1,100	19,000
		+15,900	+97,500
SIMLA	Imports	1,000	8,600
	Exports	...	200
		+1,000	+8,400
Jalandhar Division—			
JALANDHAR	Imports	700	6,600
	Exports	8,800	77,700
		—8,100	—71,100
LUDHIANA	Imports	5,200	29,600
	Exports	25,500	164,600
		—20,300	—135,000
FEROZPUR	Imports	7,900	36,800
	Exports	23,400	171,700
		—15,500	—134,900
Lahore Division—			
MULTAN	Imports	10,300	48,700
	Exports	4,300	21,600
		+6,000	+27,100
JHANG	Imports	200	4,600
	Exports	600	1,100
		—400	+3,500
MONTGOMERY	Imports	9,600	36,800
	Exports	300	3,900
		+9,300	+32,900
LAHORE	Imports	21,089	120,661
	Exports	872	18,875
		+20,217	+101,786
AMRITSAR	Imports	7,000	40,400
	Exports	3,700	50,500
		+3,300	—10,100
GURDÁSPUR	Imports	700	6,700
	Exports	8,700	46,700
		—8,000	—40,000

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 6th March 1897.	30th January to 6th March 1897.
PANJAB—*concld.*			
Ráwal Pindi Division—			
SIÁLKOT	Imports	1,200	9,100
	Exports	2,900	24,000
		−1,700	−14,900
GUJRÁT	Imports	9,500	50,200
	Exports	100	2,000
		+9,400	+48,200
GUJRÁNWÁLA	Imports	6,400	21,700
	Exports	1,200	17,300
		+5,200	+4,400
SHAHPUR	Imports	4,200	15,100
	Exports	900	2,800
		+3,300	+12,300
JHELAM	Imports	13,444	78,939
	Exports	842	3,460
		+12,602	+75,479
RÁWALPINDI	Imports	21,100	126,151
	Exports	4,900	13,200
		+16,200	+112,951
Pesháwar Division—			
PESHÁWAR	Imports	10,200	43,300
	Exports	15,000	76,200
		−4,800	−32,900
Derajat Division—			
BANNU	Imports	*Nil*	300
	Exports	5,400	20,200
		−5,400	−19,900
DERA ISMAIL KHAN (*incomplete*)	Imports	900	3,600
	Exports	8,200	30,400
		−7,300	−26,800
MUZAFFARGARH	Imports	16	3,116
	Exports	3,500	18,300
		−3,484	−15,184
BOMBAY PRESIDENCY—			
Guzerat Division—			
AHMADABAD	Imports	11,600	44,800
	Exports	3,800	16,400
		+7,800	+28,400
KAIRA	Imports	10,000	25,400
	Exports	10,700	31,300
		−700	−5,900
PANCH MAHÁLS	Imports	250	2,656
	Exports	39,018	137,443
		−38,768	−134,787

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports —].

		Week ending 6th March 1897.	30th January to 6th March 1897.
BOMBAY PRESIDENCY—*contd.*			
Guzerat Division—*contd.*			
BROACH	Imports	10,100	36,800
	Exports	1,600	37,500
		+8,500	—700
SURAT	Imports	11,800	73,300
	Exports	3,900	26,400
		+7,900	+46,900
Deccan—			
KHANDESH (*incomplete*)	Imports	11,700	79,300
	Exports	*Nil*	300
		+11,700	+79,000
NASIK	Imports	13,500	45,000
	Exports	3,200	11,600
		+10,300	+33,400
AHMADNAGAR (*preceding week*)	Imports	16,200	23,200
	Exports	2,800	9,200
		+13,400	+14,000
POONA	Imports	32,800	71,821
	Exports	400	1,700
		+32,400	+70,121
SHOLAPUR	Imports	4,800	10,100
	Exports	3,500	17,200
		+1,300	—7,100
SATARA (*preceding week*)	Imports	9,547	21,947
	Exports	403	1,803
		+9,144	+20,144
Karnátak—			
BELGAUM	Imports	13,700	38,500
	Exports	1,900	114,100
		+11,800	—75,600
BIJÁPUR	Imports	13,300	52,700
	Exports	500	1,500
		+12,800	+51,200
DHARWAR	Imports	6,200	9,533
	Exports	18,100	36,421
		—11,900	—26,888
TANNA	Imports	1,000	6,600
	Exports	2,200	56,100
		—1,200	—49,500
KOLABA	Imports	3,312	29,312
	Exports	15,560	41,760
		—12,248	—12,448
KOLHAPUR	Imports	13,724	79,332
	Exports	3,228	18,439
		+10,496	+60,893
KANARA	Imports	1,500	3,100
	Exports	13,500	29,100
		—12,000	—26,000
RATNAGIRI (*preceding week*)	Imports	28,800	...
	Exports	1,400	...
		+27,400	...

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 6th March 1897.	30th January to 6th March 1897.
SIND AND BALUCHISTAN—			
SHIKÁRPUR	Imports	4,086	16,993
	Exports	58,346	314,736
		−54,260	−297,743
THAR-PÁRKAR	Imports	10,000	30,000
	Exports	6,000	44,700
		+4,000	−14,700
UPPER SIND FRONTIER	Imports	900	2,700
	Exports	13,200	54,300
		−12,300	−51,600
CENTRAL PROVINCES—			
Jubbulpore Division—			
SAUGOR	Imports	1,400	1,800
	Exports	2,000	10,500
		−600	−8,700
JUBBULPORE	Imports	14,600	56,100
	Exports	16,600	36,800
		−2,000	+19,300
Nerbudda Division—			
NARSINGHPUR	Imports	1,400	7,000
	Exports	7,700	23,300
		−6,300	−16,300
HOSHANGABAD	Imports	4,100	9,600
	Exports	3,400	13,500
		+700	−3,900
NIMAR	Imports	5,100	26,600
	Exports	2,600	9,400
		+2,500	+17,200
Nágpur Division—			
WARDHA	Imports	4,800	12,300
	Exports	800	3,500
		+4,000	+8,800
NÁGPUR	Imports	24,800	77,500
	Exports	7,100	22,700
		+17,700	+54,800
CHÁNDA	Imports	900	6,300
	Exports	2,000	13,700
		−1,100	−7,400
BHANDÁRA	Imports	800	15,900
	Exports	1,400	7,400
		−600	+8,500
Chhattisgarh Division—			
RAIPUR	Imports	*Nil.*	100
	Exports	44,200	157,900
		−44,200	−157,800
BILÁSPUR	Imports	4,800	13,900
	Exports	2,100	16,300
		+2,700	−2,400
SAMBALPUR	Imports	900	1,500
	Exports	31,500	149,800
		−30,600	−148,300

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 6th March 1897.	30th January to 6th March 1897.
BERAR—			
East—			
AMRÁOTI	Imports	9,200	31,900
	Exports	100	500
		+9,100	+31,400
West—			
AKOLA	Imports	9,500	18,300
	Exports	500	2,000
		+9,000	+16,300
BULDÁNA	Imports	3,400	5,300
	Exports	300	300
		+3,100	+5,000
MADRAS—			
GANJAM	Imports	800	11,400
	Exports	3,100	22,000
		−2,300	−10,600
VIZAGAPATAM	Imports	11,700	74,400
	Exports	100	6,000
		+11,600	+68,400
GODÁVARI	Imports	2,300	3,200
	Exports	32,900	89,500
		−30,600	−86,300
KISTNA	Imports	400	2,100
	Exports	31,300	89,700
		−30,900	−87,600
NELLORE	Imports	5,700	17,200
	Exports	5,000	18,200
		+700	−1,000
KARNÚL	Imports	3,400	16,500
	Exports	300	1,700
		+3,100	+14,800
BELLARY	Imports	7,200	29,300
	Exports	900	13,600
		+6,300	+15,700
ANANTAPUR (*incomplete*)	Imports	2,200	8,100
	Exports	1,600	5,200
		+600	+2,900
CUDDAPAH	Imports	8,000	28,000
	Exports	1,500	14,300
		+6,500	+13,700
NORTH ARCOT	Imports	11,500	48,400
	Exports	16,200	60,100
		−4,700	−11,700
CHINGLEPUT	Imports	1,700	4,200
	Exports	8,100	19,400
		−6,400	−15,200
SOUTH ARCOT	Imports	1,400	10,700
	Exports	16,100	94,000
		−14,700	−83,300

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*concluded.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 6th March 1897.	30th January to 6th March 1897.
MADRAS—*contd.*			
SALEM	Imports	1,800	3,200
	Exports	14,200	40,400
		—12,400	—37,200
COIMBATORE	Imports	6,100	39,300
	Exports	25,100	104,600
		—19,000	—65,300
TRICHINOPOLY	Imports	1,041	5,913
	Exports	7,849	25,784
		—6,808	—19,871
TANJORE	Imports	3,500	15,600
	Exports	115,600	354,700
		—112,100	—339,100
MADURA	Imports	1,600	13,000
	Exports	15,700	51,900
		—14,100	—38,900
TINNEVELLY	Imports	13,300	71,800
	Exports	21,500	106,600
		—8,200	—34,800
MALABAR	Imports	65,600	218,700
	Exports	13,000	45,600
		+52,600	—173,100
SOUTH CANARA	Imports	7,600	66,620
	Exports	66,200	204,590
		—58,600	—137,970

J. E. O'CONOR,
Director-General of Statistics.

T. W. HOLDERNESS,
Deputy Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

(FAMINE.)

Return of the number of persons in receipt of relief in districts affected by scarcity.

NOTE.—The figures are compiled from the Local Gazettes, and give the District details of the Provincial totals published weekly in the Crop and Weather Summary in the *Gazette of India*.

Non-labouring children and other dependants of relief workers are classed as on relief works when distinguished in the local returns from those gratuitously relieved in poor-houses or at their homes.

Name of Province and District.	For the week ending the 13th February 1897.			For the week ending the 20th February 1897.			For the week ending the 27th February 1897.			For the week ending the 6th March 1897.		
	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total
Madras.												
Cuddapah	2 239	7,106	9 345	2,124	7,311	9,435	7,647	419	8.066	2,735	7,488	10,22
Kurnool	5.064	370	5 434	6,296	364	6,660	32,744	3,179	35,923	10,484	...	10,48
Bellary	26 276	2.897	29.173	30,068	3,085	33,153	4,432	339	4,771	36,787	751	37,53
Anantapur	2 712	274	2 986	3.681	337	4,018	2,093	6,335	8.428	4,705	...	4,70
Ganjam	1,098	127	1,225	1,339	498	1,837	1,629	909	2,538	1,494	1,391	2,88
TOTAL MADRAS	37,389	10,774	48,163	43,508	11,595	55,103	48,545	11,181	59,726	56,205	9,630	65,83
Bombay.												
Bijapur	79 669	5.565	85 234	83,679	6,216	89.895	80 496	6.408	86.904	75,530	8,162	83,74
Sholapur	86 3 2	4.784	91 096	94.662	6,138	100,800	95 305	6,559	101.864	105,047	6,885	111,43
Ahmednagar	75,553	353	75 506	72,732	796	73,528	84 964	1.120	86,084	89,011	1,829	90,84
Poona	22 879	1,975	24.854	9,035	2,776	11,811	22,109	2.623	24,732	20,598	3,644	24,24
Nasik	30 53	93	30 624	20,970	112	21,082	33.793	106	33.899	34,517	115	34,60
Satara	23 604	11	23 615	25,613	13	25,626	30 238	14	30,252	29,638	14	29,65
Khandesh	2..663	...	27 663	32,378	.	32,378	34.458	..	34.458	33,255	...	33,25
Belgaum	2,828	347	3,175	2,967	351	3,318	3,753	487	4,240	3,935	477	4,41
Dharwar	...	...	...	...	...	...	...	...	...	...	22	2
TOTAL BOMBAY	348,639	13,128	361,767	342,036	16,402	358,438	385,116	17 317	4.2 433	391,611	20,648	412,25
Bengal.												
Champaran	100 501	15,932	116.433	117,539	30,173	147,712	107.502	27.880	135 382	...	...	170,251
Shahabad	1 255	833	2 088	1,177	2,050	3.227	1.175	5.782	6,957	...	...	9,96
Nadia	6,364	1,073	7 437	4,713	1,872	6,585	6,499	1,456	7,955	...	...	10,57
Patna	184	125	309	...	80	80	...	40	46	...	...	8
Khulna	355	40	395	156	216	372	351	727	1.078	...	...	1,861
Saran	14.[illegible]23	14 680	28 803	14,099	14,198	28,297	15,343	15,772	31.115	...	...	32,09
Darbhanga	122 276	66 496	188 772	133,981	52,108	186.089	139 064	51.273	190 337	...	...	140,09
Muzaffarpur	19.741	2,041	21.782	23,042	2 549	25.591	21 355	4,823	26.178	...	...	27,87
Rajshahi	548	...	548	897	...	897	580		580	...	...	58.
Bhagulpur	...	...	...	2.232	11	2,243	6.208	286	6.494	...	...	8,16
Palamau	...	...	...	1,727	381	2.108	2,602	409	3 011	...	...	4,20
Manbhum	...	...	...	1,200	632	1,832	..	2,403	2 403	...	...	3 4
Pabna	...	...	..		...	...	...	...	...	...	...	5.
Murshidabad	...	...	...	...	..	...	...	...	...	...	...	73
TOTAL BENGAL	265 347	101,220	366 567	300,763	104,270	405,033	300,679	110.851	411,530	271,994	138,008	410,00
North-Western Provinces and Oudh.												
Agra	20.926	5 809	26,735	24,942	5,366	30,308	25,311	8,194	33 505	25,571	6,753	32.35
Etawah	14,296	2 905	17,201	17,688	2,562	20.250	17.774	2.675	20.449	17.379	2,960	20,339
Banda	152,812	17 481	170,293	164.876	21,877	1[illegible]6,753	164.864	28.117	192 981	172,589	28,439	201,028
Cawnpur	60.803	26.219	87 022	74 214	29 913	104,127	76.981	29.029	106,010	99,478	19,847	119,325
Hamirpur	50,497	13 583	64 080	55,650	14,174	69,824	54.365	16 634	70.999	44,855	15,627	60,482
Allahabad	153 593	21.106	174 699	156,761	21,815	178,576	158 019	27,522	185 541	151,760	29,034	180,794
Jhansi	57,785	4 561	62 346	31,830	6,411	38,241	49.318	2,283	51.601	57,939	9,447	67,386
Jalaun	65 907	29,794	95.701	78,804	14,692	93 496	85,785	10,676	96.461	91,862	10,259	102,121
Jaunpur	49.946	6 056	56.002	57 958	8,719	66,677	60,971	10,790	71,761	59,903	11,8.0	71,2.3
Gorakhpur	21.724	6 924	28 648	33,514	4,943	38,457	32,961	8.640	41,601	38,478	6,164	44,642
Lucknow	50 989	16.310	67 299	65 078	16,689	81.767	78.103	19,051	97,154	86,434	21.047	107.481
Unao	35 606	8 907	44 513	46,519	10,420	56,939	47,865	9,435	57,300	48,917	11,174	60,091
Rai Bareli	66 533	11 678	78 211	72,110	14 363	86 473	77,051	13,339	9[illegible],390	78,753	12.105	90,858
Sitapur	41,684	8,9.3	50 657	45,796	15 192	60 988	49,022	19,802	68,824	46,[illegible]37	21,170	67,707
Hardoi	106,794	45,259	152 053	125 598	32,361	57,959	121,327	28.9.6	150,2[illegible]3	118,867	25.947	144,814
Bara Banki	39 657	2.752	42 409	32.351	4,2 3	36 564	29.880	3,414	33.294	17,136	4,463	21,599
Muzaffarpur	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Return of the number of persons in receipt of relief in districts affected by scarcity—continued.

Name of Province and District.	For the week ending the 13th February 1897.			For the week ending the 20th February 1897			For the week ending the 27th February 1897.			For the week ending the 6th March 1897.		
	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.
North-Western Provinces and Oudh—contd												
Dehra Dun	2 980	...	2 980	340	...	340	264	...	264	360	...	360
Bijnor	3,079	910	3 989	4,265	1,079	5,344	5,214	1,419	6,633	2,728	1,423	4,151
Moradabad	3,385	540	3 925	5,034	729	5,763	4,721	1,238	5,959	5,481	1,557	7,038
Bareilly	6 121	1,029	7,150	8,416	1,653	10,069	7,879	1,942	9,821	3,565	2,115	5,680
Muttra	13,870	2 306	16,176	20,488	2,526	23,014	25,725	240	25,965	22,451	4,562	27,013
Etah	897	3,932	4 829	1,018	1,810	2,828	806	2,814	3,620	960	1,834	2,794
Mainpuri	219	986	1 205	230	582	812	146	1,581	1,727	132	585	717
Farukhabad	277	2 269	2 546	1,368	1,140	2 508	684	1,053	1,737	546	10,904	11,450
Budaun	2 128	187	2,315	1,558	217	1,775	1,356	264	1,620	960	294	1,254
Shahjahanpur	2,397	1 634	4,031	2,990	2,067	4,957	2,589	2,870	5 459	3,317	2,694	6,011
Pilibhit	9,584	651	10 235	12 433	710	13,143	6,946	798	7,744	6,563	1,220	7,783
Kheri	3 320	684	4,004	5 364	586	5,950	3,113	674	3,787	830	473	1,303
Sultanpur	13,201	2 444	15 645	25,971	3,286	29 257	24,029	4 204	28,233	12,748	3,200	15,948
Pertabgarh	13 523	2 547	16,070	17,563	4 334	21 897	18,581	5,082	23 663	15,253	5,657	20,910
Fyzabad	12 043	3 846	15,889	8,143	3 797	11 943	8 287	3,823	12 110	7,274	4,521	11,795
Fatehpur	6 207	6 858	13 065	2 371	7,556	9 887	25 237	9 355	34,592	23,762	10,006	33,768
Azamgarh	3,890	4 215	8 105	6,401	9 445	15 846	8 820	11 112	19,932	8,559	7,795	16,354
Benares	720	3 767	4 487	538	4,746	5,284	339	559	898	243	561	804
Gonda	8,071	5 555	13 626	6,280	4,267	10 547	5,746	3,099	8,845	4,801	3,203	8,004
Basti	5,142	2,104	7,246	5,463	1,990	7 453	3 608	1,818	5,426	4,708	1,770	6,478
Total for N.-W. P. & O.	1,126,469	278,247	1,404,716	1,250,258	280,103	1,530 36.	1,324,427	297,015	1,621,442	1,337,878	309,651	1,647,529
Punjab.												
Hissar	32 062	7 510	39 572	32,527	8 043	40 570	43 328	2 356	45,684	47,100	2,928	50,028
Rohtak	4 297	2,571	6,778	3,698	3,027	6 725	3 563	2,950	6,513	3,423	2,992	6,415
Gurgaon	554	38	592	571	43	614	1,602	61	1,663	2 402	81	2,483
Delhi	3 268	874	4,142	2,294	948	3 242	2,457	994	3,451	2,603	959	3,562
Karnal	2 075	24	2,099	2,728	18	2 746	1 6 9	6	1,615	2,152	4	2,156
Ambala	752	..	752	2,329	...	2,329	4,063	110	4 173	4,030	618	4,648
Ferozpur	1 357	222	1 579	699	145	844	2 92	...	232	2,245	...	2,245
Multan	295	.	295	258	...	258	238	..	238	135	.	135
Lahore	2 674	...	2 674	2,137	..	2 137	2,027	..	2,027	2,173		2,173
Gujrat	32 016	16,174	48,190	31,353	18,658	50 011	49,3 8	1,292	50,690	31,636	18,000	49,636
Gujranwala	237	...	237	292	...	292		...	.	.	...	...
Rawalpindi	27	...	27	...	..	.	69	...	69	43	.	43
Ludhiana	146		146	126	...	126	119	53	172	137	77	214
Total Punjab	79,670	27,413	107,083	79,012	30 882	109,894	108,705	7,822	116 527	98,079	25,659	123,738
Central Provinces.												
Sagor	29,015	13,188	42 203	29 492	8 965	38,457	28,761	9 315	38,076	27,576	9,754	37,330
Damoh	22 278	3 562	25,840	23 372	1 431	24 803	21 215	1,574	22 819	16,593	1,147	18,040
Jubbulpur	84 763	14 075	98,838	65 725	16,929	82 654	80 936	9,802	90 738	76,365	10,020	86,385
Mandla	16 194	1,200	17 394	17 563	2 422	19 985	19,665	3,073	22,738	20,639	4,788	25,427
Seoni	6 711	1,533	8 244	6 223	897	7,120	7 900	900	8,800	6,513	2,003	8,516
Narsinghpur	19,480	3,608	23 088	20 793	2 882	23 675	20 276	3 315	23 591	17,425	3,013	20,438
Hoshangabad	29 211	6 570	35,781	25,753	7,541	33,294	21 271	7,339	28,610	20,209	6,926	27,135
Betul	714	239	953	648	1 6	764	583	119	702	271	114	385
Chhindwara	12,392	235	12,627	13,220	261	13 481	14,236	603	14,839	15,736	864	16,600
Nimar	5 742	2 209	7,951	7 053	2 328	9 381	7,393	1,283	8,676	7,408	1,393	8,801
Raipur	1 110	723	1,833	1 038	980	2 018	1,492	832	2 324	1,548	958	2,506
Bilaspur	2 691	52	2 743	2 615	355	2,970	3 034	63	3 097	3,082		3,082
Sambalpur	11,359	676	12,035	10,709	3,100	13,809	14,142	749	14,891	18,514	1,326	19,840
Raigarh	4 169	1,955	6,124	8,812	1 303	10,115	13 250	1,422	14 672	13,348	1,466	14,814
Drug	9 226	1,791	11,017	10 822	2,338	13,160	15,610	1 808	17,418	37,757	6,173	43,930
Raipur	7,589	1,317	8,906	8,924	1,517	10,437	10,653	1,816	12,469	13,777	4,257	18,034
Total Central Provinces	262 644	52,933	315,577	252,752	53,365	306,117	280,447	44,013	324 460	296,761	54,502	351,263
Burma.												
Mandalay	17 561	2,953	20,514	14,714	2 578	17,292	13,379	2,450	15,829	13,642	2,290	15,932
Magwan	9,664	2 613	12,277	9,201	2 598	11,799	9,111	2,085	11,196	8,075	1,785	9 860
Sagaing	...	291	291	..	287	287	...	338	338	...	336	336
Total Burma	27,225	5,857	33,082	23,915	5,463	29,378	22,490	4,873	27,363	21,717	4,411	26,128

Return of the number of persons in receipt of relief in districts affected by scarcity—concluded.

Name of Province and District.	For the week ending the 13th February 1897.			For the week ending the 20th February 1897.			For the week ending the 27th February 1897.			For the week ending the 6th March 1897.		
	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.
Berar.												
kola	..	...	...	3,528	...	3,528	10,318	...	10,318	11,111	...	11,111
sim	...	...	..	400	...	400						
lichpur	2,152	...	2,152	1,955	...	1,955						
Total Berar	2,152	...	2,152	5,883	...	5,883	10,318	...	10,318	11,111	...	11,111
Hyderabad.												
lburga	...	...		.	...	..	2,547	...	2,547	4,509	...	4,509
ichur	..	...	..	..	.	...						
ldroog	...	...	.	...		...						
Total Hyderabad	.	...		...	...	.	2,547	...	2,547	4,509	...	4,509
Central India.												
ndelkhand	2,240	1,610	3,850	8,161	1,547	9,708	19,694	4,674	24,368	23,473	5,657	29,130
ghelkhand	60,113	2,..34	62,877	68,492	3,350	71,842	70,391	3,937	74,328	69,309	4,032	73,341
alior	6,938	...	6,938	14,277	..	14,277	27,735	7,459	35,194	27,571	6,998	34,569
tal Central India	69,321	4,344	73,665	90,930	4,897	95,827	117,820	16,070	133,890	120,353	16,687	137,040
Rajputana.												
rwar	4,646	1,004	5,650	5,427	1,010	6,437	5,319	1,168	6,487	5,281	1,180	6,461
olpur	6,033	..	6,033	7,052	...	7,052	5,364	...	5,364	5,305	..	5,305
kanir	11,742	1,802	13,544	4,742	621	5,363	4,378	581	4,959	4,095	558	4,653
ialmir	839	13	852	918	13	931	845	13	858	901	81	982
tah	1,067	..	1,067	1,112		1,112	1,113	...	1,113	1,173	...	1,173
artpur	...	.	...	241	704	945	121	651	772	...	593	593
ik	...	...	...		...	...	...	...	...	30	272	302
Total Rajputana	24,327	2,819	27,146	19,492	2,318	21,840	17,140	2,413	19,553	16,785	2,684	19,469
Grand total for all provinces	2,243,183	496,735	2,739,918	2,408,549	509,325	2,917,874	2,618,234	511,555	3,129,789	2,627,003	581,880	3,208,883

T. W. HOLDERNESS,

Deputy Secretary to the Government of India.

Dated 12th March 1897.

PUBLIC WORKS DEPARTMENT.

RAILWAY STATISTICS.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST JANUARY TO 29TH FEBRUARY 1896, AND FROM 1ST JANUARY TO 27TH FEBRUARY 1897.

N.B.—As regards the figures in column *Total Earnings from 1st January 1897*, audited figures have been used as far as possible.

Railway.	Average earnings per mile per week during the first-half of 1896.	Week ending 29th February 1896. Mean mileage worked.	Week ending 29th February 1896. Earnings. Total.	Week ending 29th February 1896. Earnings. Per mile open per week.	Week ending 27th February 1897. Mean mileage worked.	Week ending 27th February 1897. Earnings. Total.	Week ending 27th February 1897. Earnings. Per mile open per week.	Earnings from 1st January to 29th February 1896.	Earnings from 1st January to 27th February 1897.	Increase.	Decrease.
	R	Miles.	R	R	Miles.	R	R	R	R	R	R
State lines worked by companies.											
Standard gauge—											
East Indian	614	1,733	11,47,067	662	1,734	12,36,000	713	1,00,32,524	97,67,000	...	2,65,524
Bengal Central (a)	129	125	18,702	150	125	16,900	135	1,38,803	1,44,000	5,197	...
Bengal-Nagpur	160	802	1,60,589	180	802	1,27,000	147	14,12,918	11,97,000	...	2,15,918
Indian Midland (b)	141	752	1,04,704	139	752	1,13,000	150	9,47,620	9,52,000	4,380	...
East Coast (state) (Bezwada extn.)	160	21	2,934	140	21	3,400	162	36,200	28,200	...	8,000
Bezwada-Madras (Mad.-Ennur sec.)	157	9	3,328	370	9	800	89	(c) 3,477	11,800	8,323	...
Metre gauge—											
Rajputana-Malwa (d)	257	1,789	4,69,483	262	1,815	4,36,000	240	41,91,236	33,63,000	...	8,28,236
Palanpur-Deesa	70	17	708	42	17	1,100	65	6,461	7,100	639	...
South Indian	170	1,042	1,59,288	153	1,042	1,91,000	183	14,14,654	14,09,000	...	5,654
Mayavaram-Mutupet	87	54	3,400	63	54	4,300	80	33,095	39,200	6,105	...
Southern Mahratta (e)	129	1,165	1,40,531	126	1,165	1,25,000	107	11,51,121	9,90,000	...	1,61,121
Bengal and North Western (f)	165	750	1,27,547	169	819	1,12,000	137	10,51,441	9,25,000	...	1,26,441
Rohilkund and Kumaon (Lucknow-Bareilly section)	84	231	21,119	91	231	15,500	67	1,72,563	1,35,000	...	37,563
Assam-Bengal	86	159	17,238	108	300	22,700	63	1,44,296	1,73,000	28,704	...
TOTAL	262	8,715	23,52,697	273	9,000	24,04,700	267	2,0,,36,475	1,91,41,300	...	15,95,175
State lines worked by the State.											
Standard gauge—											
North Western (state) (g)	235	2,644	6,44,135	244	2,797	6,26,000	224	52,38,797	47,37,000	...	5,01,797
Oudh and Rohilkhand (state) including the metre gauge link	238	797	2,22,033	279	820	1,37,000	191	17,17,268	13,57,000	...	13,60,268
Eastern Bengal (state) including metre and 2' 0" gauges	290	813	2,92,490	300	814	2,53,000	311	21,40,723	19,50,000	...	1,90,723
East Coast (state)	108	427	71,924	169	535	62,800	117	3,68,622	3,87,000	18,378	...
Metre gauge—											
Burma (state) (h)	191	834	1,93,868	232	886	2,18,000	246	17,51,026	19,01,000	1,49,974	...
Special gauges—											
Jorhat (state provincial)	44	28	1,282	46	28	2,600	93	7,263	14,900	7,637	...
Cherra-Companyganj (state provl.)	60	8	605	76	8	500	62	4,440	4,200	...	246
TOTAL	225	5,551	14,27,007	257	5,888	13,19,900	224	1,12,28,145	1,03,51,100	...	8,77,045
Lines worked by guaranteed cos.											
Standard gauge—											
Great Indian Peninsula (i)	541	1,490	9,54,407	607	1,491	6,47,000	434	75,10,279	54,45,000	...	20,65,279
Bombay, Baroda and Central India	810	401	3,84,332	834	401	2,70,000	599	30,20,082	23,15,000	...	7,11,082
Madras	251	840	2,10,927	251	840	2,29,000	273	17,30,010	10,95,000	...	35,010
TOTAL	498	2,791	14,99,666	537	2,792	11,52,000	413	1,22,60,977	94,55,000	...	28,11,977
TOTAL (GUARANTEED AND STATE)	289	17,057	53,09,370	311	17,680	48,70,000	276	4,42,31,597	3,89,47,400	...	52,84,197
Assisted companies.											
Standard gauge—											
Delhi-Umballa-Kalka	159	161	26,600	165	161	29,600	184	1,93,480	1,84,000	...	9,480
Tarkessur	300	22	5,214	237	22	7,000	345	55,153	51,300	...	3,853
Metre gauge—											
Rohilkund and Kumaon (Coy.'s sec.)	129	66	4,592	70	66	6,000	91	40,886	40,300	...	586
Bengal Dooars	112	30	4,501	127	30	4,200	117	33,187	29,100	...	4,087
Dibru-Sadiya	160	78	12,044	162	78	16,400	210	99,150	1,20,000	20,844	...
Special gauge—											
Darjeeling-Himalayan	301	51	12,684	249	51	10,000	196	97,365	90,000	...	7,365
TOTAL	175	414	66,295	160	414	73,800	178	5,19,227	5,14,700	...	4,527
Lines owned by native states and worked by other agencies.											
Standard gauge—											
Bina-Goona	22	73	1,216	17	74	2,000	27	10,889	18,700	7,811	...
Bhopal-Ujjain	4	114	1,155	10	114	14,100	124	10,454	1,01,000	90,546	...
Nagda-Ujjain	...	...	...	...	34	1,000	47	...	13,900	13,900	...
The Nizam's guaranteed state	200	333	67,754	203	333	77,800	234	6,15,442	5,84,000	...	31,442
The Gaekwar's Petlad	226	13	1,383	106	13	800	62	12,054	8,200	...	3,854
Rajpura-Bhatinda	220	108	23,957	222	108	16,100	149	2,15,434	1,24,000	...	91,434
Kolar Gold-fields	270	10	2,130	213	10	3,900	390	23,904	30,200	6,296	...
Metre gauge—											
Southern Mahratta (Mysore sec.) (j)	98	362	35,448	98	362	39,000	108	2,95,462	2,86,000	...	9,462
The Gaekwar's Mehsana	111	93	6,830	73	93	6,000	71	55,403	55,600	137	...
Kolhapur	87	29	2,449	84	29	2,200	76	21,014	20,000	...	1,014
Special gauges—											
The Gaekwar's Dabhoi	90	72	7,220	100	72	4,700	65	48,379	37,600	...	10,779
Cooch Behar	60	22	2,354	107	22	1,700	77	11,798	11,500	...	298
TOTAL	130	1,229	1,51,876	124	1,264	1,70,500	135	13,20,323	12,90,700	...	29,623
Lines owned and worked by native states.											
Metre gauge—											
Bhavnagar-Gondal-Junagarh-Porbandar	145	334	47,411	142	334	50,700	152	4,04,417	3,20,000	...	84,417
Jetalsar-Rajkot	88	40	3,994	87	40	3,900	85	35,191	30,300	...	4,891
Jodhpore-Bickaneer	75	304	25,239	69	304	20,300	72	2,40,936	2,14,000	...	26,936
Oodeypore-Chitor (k)	43	61	3,100	52	60	2,500	42	22,020	18,000	...	4,020
Special gauge—											
Morvi	87	94	6,509	69	94	6,800	72	64,028	58,100	...	5,928
TOTAL	101	899	86,313	99	898	90,200	100	7,07,192	6,40,400	...	1,26,792
GRAND TOTAL	268	19,509	56,13,754	286	20,262	52,11,100	257	4,68,38,359	4,13,93,200	...	54,45,139

(a) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company. The working of this line has been taken in hand by the company from the 1st January 1897.

(b) Includes the Bhopal-Itarsi railway.

(c) Total earnings from 22nd to 29th February 1896.

(d) Includes the Godhra-Rutlam-Nagda railway.

(e) Includes the Gantakal-Mysore frontier section.

(f) Includes the Tirhoot state railway. Although for convenience ...

(g) Includes the Jammu and Kashmir and the Hyderabad-Shadipalli railways.

(h) This line has been transferred to a company from the 1st September 1896, but until arrangements are made for the line to be formally taken over, it will be worked by the state on behalf of the company.

(i) Includes the Wardha Coal, the Dhond-Manmad, the Khamgaon, and the Amraoti railways.

No. XLV OF 1896-97.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total earnings from 1st April 1896*, audited figures have been used as far as possible.

Railway.	Average earnings per mile per week in 1895-96.	Week ending 29th February 1896 — Mean mileage worked.	Week ending 29th February 1896 — Earnings. Total.	Week ending 29th February 1896 — Earnings. Per mile open per week.	Week ending 27th February 1897 — Mean mileage worked.	Week ending 27th February 1897 — Earnings. Total.	Week ending 27th February 1897 — Earnings. Per mile open per week.	Earnings from 1st April 1895 to 29th February 1896.	Earnings from 1st April 1896 to 27th February 1897.	Increase.	Decrease.
State lines worked by companies.											
Standard gauge—	R	Miles.	R	R	Miles.	R	R	R	R	R	R
East Indian	669	1,733	11,47,007	662	1,734	12,30,000	713	4,97,99,715	4,89,13,000	...	8,86,715
Bengal Central (a)	144	125	18,702	150	125	10,900	135	8,03,457	8,00,000	2,543	...
Bengal-Nagpur	140	862	1,00,589	186	862	1,27,000	147	58,09,957	53,87,000	...	4,22,957
Indian Midland (b)	120	752	1,04,704	139	752	1,13,000	150	44,68,448	48,83,000	4,14,552	...
East Coast (state) (Bezwada extn.)	194	21	2,934	140	21	3,400	162	1,91,220	1,31,000	...	60,220
Bezwada-Mad. (Mad.-Ennur sec.)	158	9	3,540	370	9	800	89	(c) 3,177	64,000	60,523	...
Metre gauge—											
Rajputana-Malwa (d)	253	1,789	4,69,482	262	1,815	4,35,000	240	2,15,75,422	1,80,31,000	...	35,44,422
Palanpur-Deesa	42	17	705	42	17	1,100	65	33,440	47,900	14,460	...
South Indian	167	1,042	1,59,248	153	1,042	1,91,000	183	82,82,601	81,69,000	...	1,13,601
Mayavaram-Mutupet	88	54	3,400	63	54	4,300	80	2,27,518	2,33,000	5,482	...
Southern Mahratta (e)	117	1,165	1,40,551	120	1,165	1,25,000	107	63,83,171	62,82,000	...	1,01,171
Bengal and North-Western (f)	144	750	1,27,547	169	819	1,12,000	137	50,94,720	50,62,000	...	32,720
Rohilkund and Kumaon (Lucknow-Bareilly section)	72	231	21,119	91	231	15,500	67	7,26,488	7,03,000	...	23,488
Assam-Bengal	76	159	17,238	108	300	22,700	63	(g) 3,58,722	5,88,000	2,29,278	...
TOTAL	254	8,715	23,82,097	273	9,066	24,04,700	267	10,38,18,350	9,93,59,900	...	44,58,450
State lines worked by the State.											
Standard gauge—											
North Western (state) (h)	255	2,644	6,44,135	244	2,797	6,26,000	224	3,06,34,460	2,60,56,000	...	55,78,460
Oudh and Rohilkhand (state) including the metre gauge link	234	797	2,22,033	279	820	1,57,000	191	88,28,530	74,76,000	...	13,52,530
Eastern Bengal (state) including metre and 2' 6" gauges	337	813	3,92,400	366	814	2,53,000	311	1,31,48,553	1,38,08,000	6,59,447	...
East Coast (state)	94	427	41,994	109	535	62,500	117	18,26,925	21,77,000	3,50,075	...
Metre gauge—											
Burma (state) (i)	169	834	1,93,868	232	880	2,18,000	246	62,55,407	70,72,000	8,19,593	...
Special gauges—											
Jorhat (state provincial)	58	28	1,282	46	28	2,600	93	75,694	84,600	8,906	...
Cherra Companyganj (state provl.)	57	8	605	76	8	500	62	20,888	23,500	2,412	...
TOTAL	238	5,551	14,97,607	257	5,888	13,19,900	224	6,17,90,460	5,66,95,900	...	50,93,563
Lines worked by guaranteed cos.											
Standard gauge—											
Great Indian Peninsula (j)	448	1,490	9,04,497	607	1,491	6,47,000	434	3,10,60,880	2,87,02,000	...	23,58,880
Bombay, Baroda and Central India	735	401	3,84,332	534	401	2,70,000	673	1,00,27,527	1,37,37,000	...	22,90,527
Madras	253	840	2,10,927	251	840	2,29,000	273	1,01,33,385	99,00,000	...	2,27,385
TOTAL	437	2,791	14,99,760	537	2,792	11,52,000	413	5,72,21,792	5,23,45,000	...	48,76,792
TOTAL (GUARANTEED AND STATE)	279	17,057	53,09,370	311	17,086	48,76,000	276	22,28,30,611	20,84,01,800	...	1,44,28,811
Assisted companies.											
Standard gauge—											
Delhi-Umbala-Kalka	109	161	26,000	165	161	29,600	184	12,77,790	11,68,000	...	1,09,790
Tarkessur	205	22	5,214	237	22	7,000	345	2,76,837	2,80,000	3,163	...
Metre gauge—											
Rohilkund and Kumaon (Co.'s sec.)	117	66	4,594	70	66	6,000	91	3,66,061	3,91,000	24,939	...
Bengal Dooars	139	30	4,501	127	30	4,200	117	2,46,382	2,55,000	8,618	...
Dibru-Sadiya	150	78	12,044	162	78	10,400	216	5,42,362	6,01,000	58,638	...
Special gauge											
Darjeeling-Himalayan	282	51	12,684	249	51	10,000	196	6,80,531	7,07,000	26,469	...
TOTAL	173	414	60,295	160	414	73,800	178	33,89,963	34,02,000	12,037	...
Lines owned by native states and worked by other agencies.											
Standard gauge—											
Bina-Goona	19	73	1,216	17	74	2,000	27	(k) 59,590	93,700	34,110	...
Bhopal Ujjain	7	114	1,155	10	114	14,100	124	(l) 1,442	4,47,000	4,44,558	...
Nagda-Ujjain	...	...	..	...	34	1,600	47	...	(m) 54,000	54,000	...
The Nizam's guaranteed state	184	333	67,754	203	333	77,800	234	29,05,504	29,77,000	71,496	...
The Gaekwar's Petlad	110	13	1,303	100	13	800	62	68,371	1,06,000	37,629	...
Rajpura-Bhatinda	195	108	23,937	222	108	16,100	149	10,28,008	8,39,000	...	1,89,008
Kolar Gold-fields	301	10	2,130	213	10	3,900	390	1,44,654	1,49,000	4,346	...
Metre gauge—											
Southern Mahratta (Mysore sec.) (n)	98	362	35,448	98	362	39,000	108	16,88,172	15,65,000	...	1,23,172
The Gaekwar's Mehsana	68	93	6,830	73	93	6,600	71	2,94,651	3,87,000	92,349	...
Kolhapur	82	29	2,449	84	29	2,400	70	1,12,090	1,08,000	...	4,090
Special gauges—											
The Gaekwar's Dabhoi	72	72	7,220	100	72	4,700	65	2,30,664	2,09,000	...	21,664
Cooch Behar	48	22	2,354	107	22	1,700	77	47,012	62,500	14,488	...
TOTAL	121	1,229	1,51,870	124	1,264	1,70,300	135	65,92,358	69,90,800	4,04,442	...
Lines owned and worked by native states.											
Metre gauge—											
Bhavnagar-Gondal-Junagarh-Porbandar	121	334	47,411	142	334	50,700	152	18,45,678	16,53,000	...	1,92,678
Jetalsar-Rajkot	80	40	3,994	87	40	3,900	85	1,73,421	1,73,000	...	421
Jodhpore-Bekaneer	60	304	25,239	69	304	20,500	72	10,01,002	11,10,000	1,10,998	...
Oodeypore-Chitor (o)	42	61	3,100	52	60	2,500	42	(p) 77,322	1,16,000	40,678	...
Special gauge—											
Morvi	78	94	6,569	67	94	6,800	72	3,49,192	3,49,000	...	192
TOTAL	85	899	86,313	96	898	90,200	100	34,46,615	34,11,000	...	35,615
GRAND TOTAL	259	19,599	56,13,894	286	20,062	52,11,100	257	23,02,59,547	22,22,11,600	...	1,40,47,947

(a) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company. The working of the line has been taken in hand by the company from the 1st January 1897.
(b) Includes the Bhopal-Itarsi railway.
(c) Total earnings from 22nd to 29th February 1896.
(d) Includes the Godhra-Rutlam-Nagda railway.
(e) Includes the Guntakal-Mysore frontier section.
(f) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.
(g) Total earnings from 1st July 1895 to 29th February 1896.
(h) Includes the Jammu and Kashmir and the Hyderabad-Shadipalli
(i) This line has been transferred to a company from the 1st September 1896, but until arrangements are made for the line to be formally taken over, it will be worked by the state on behalf of the company.
(j) Includes the Wardha Coal, the Dhond-Manmad, the Khamgaon, and the Amraoti railways.
(k) Total earnings from 1st May 1895 to 29th February 1896.
(l) Total earnings from 11th November 1895 to 29th February 1896.
(m) Total earnings from 15th July 1896 to 27th February 1897.
(n) Includes the Mysore-Nanjangud and the Yesvantpur-Mysore frontier sections.
(o) This line is being worked by the Bombay, Baroda and Central India Railway Company as a temporary measure.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Weather Review of India for the week ending at 8 a.m. on Saturday, February 27th, 1897.

The most important feature of the meteorology of the week under review was the cold weather storm which appeared in Upper Sind on the 23rd. It advanced rather rapidly north-eastwards and passed into the West Punjab on the 24th where it filled up quickly during the day. It was an unusually deep depression, the barometer at the centre being about four-tenths of an inch below the normal. Notwithstanding the great intensity, its influence on the weather was slight and was confined almost solely to the North Punjab and the Kashmir and Punjab Himalayas. Weather was very feebly unsettled with a few thunder-showers in the southern half of the Peninsula during the first three days of the week, but over the remainder of India the conditions were very quiet and settled throughout the period.

As usually happens during the cold weather, the storm was preceded by a well-defined warm wave and followed by a very intense cold wave. The reduction of temperature due to the cold wave was most rapid in Baluchistan where at Quetta the mean temperature fell from 57°·6 on the 23rd to 28°·2 on the 25th.

The advance of the cool wave and of the westerly winds across Northern and Central India was accompanied by a very large decrease in the amount of relative humidity and some remarkably low humidities were recorded in these areas at 8 A.M. of the 26th. The most noteworthy were 7 per cent. at Chanda, 10 per cent. at Neemuch and 11 per cent. at Simla.

Daily Summary.—*Sunday, 21st February.*—Pressure had increased slightly to briskly throughout the Indian area, and was practically normal in Western and Central India and Burma, and more or less below the average elsewhere. The deficiency was greatest in Sind where it slightly exceeded a twentieth of an inch in amount. Feeble depressions existed over the Madras Deccan and Sind. Fresh northerly winds prevailed in the coast districts of Bombay, southerly to south-easterly winds on the Coromandel Coast and moderate westerly winds down the Gangetic Plain. Elsewhere the directions were very variable. Skies were more or less clouded in Madras and a few thundershowers had occurred in that area. Temperature was normal in Burma, the Central Provinces and Central India, and exceeded the normal in the remainder of the country.

Monday, 22nd February.—Pressure had increased over nearly the whole area. The changes were generally small in amount and the general distribution remained unchanged except in Bengal where a slight depression had formed. Winds were irregularly cyclonic around the Bengal depression and very variable in the remainder of India. Calms were numerous in the Punjab. A fresh southerly wind was blowing at Chaman. Skies were more or less clouded in Kashmir, the extreme south of the Peninsula and Baluchistan and clear elsewhere. Practically no rain had fallen anywhere. Temperature had increased in Upper and Central India and was above the average in all districts by amounts ranging from $\frac{1}{4}$° in Bengal and Burma to 5° in the Punjab and Madras and 10° in Baluchistan.

Tuesday, 23rd February.—The barometric changes of the previous 24 hours were large and important. Pressure had given way throughout the Indian area. The fall was brisk to rapid over a large part of the country and very rapid in the West Punjab, Upper Sind and Baluchistan where it ranged from a fifth to a fourth of an inch in amount and was due to the appearance of a cold weather

storm of considerable intensity. Pressure was below the average everywhere, the deficiency being most marked in Upper Sind and the South-West Punjab where it equalled ·27″. Winds were cyclonic in direction over the whole of North-Western India and were blowing freshly in Rajputana, Baluchistan and the Punjab Himalayas. Winds were unchanged elsewhere. Humidity had risen fast in West Rajputana. Skies were heavily clouded in Kashmir and the North-West Punjab. Snow was falling in Kashmir. Temperature was normal in Burma and North-Eastern India and more or less largely above the average in the remainder of India and Baluchistan. The district variations ranged from $2\frac{1}{3}°$ in Bombay to 7° in the Punjab and 12° in Baluchistan.

Wednesday, 24th February.—The storm had advanced north-eastwards during the previous 24 hours and was at 8 A.M., central near Khushab. Pressure had decreased very rapidly in Kashmir and briskly to rapidly in the Punjab and was in unusually large defect in these areas. The deficiency was greatest in the North-West Punjab where at Peshawar it equalled ·38.″ Pressure had increased briskly to rapidly in the rear of the storm in Sind and Baluchistan and the deficiency in these areas was hence less marked than on the previous day. The barometer had risen slightly to briskly in North-Eastern India and the shallow low pressure area over that region had hence filled up to some extent. Over the remainder of India the barometric changes were of no significance. A vigorous cyclonic circulation prevailed over the whole of North-Western India and a feeble cyclonic circulation in Bengal. Elsewhere the air movement had not changed much. Skies were densely clouded in the North-West Himalayas and the greater part of the Punjab and light snow had fallen in Kashmir and a few showers of rain in the extreme north-west of the Punjab. A cold wave was affecting Baluchistan where temperature had fallen with unusual rapidity. Temperature had, on the other hand, increased rapidly in the Punjab, North-Western Provinces and the Central Provinces and was, as on the previous day, above the average over the whole of India. The excess ranged from 2° in Bengal, Assam and Bombay to $9\frac{1}{2}°$ in the Punjab. Temperature was practically normal in Burma.

Thursday, 25th February.—Pressure had increased with unusual rapidity in North-Western India and Kashmir, and the deep depression in the Punjab on the previous day had filled up completely. The rise exceeded four-tenths of an inch over the whole of the West and North-West Punjab, and was absolutely greatest at Peshawar, where it was slightly more than half an inch. Pressure was practically unchanged over the remainder of India and in Burma. Pressure was now normal in the Peninsula, in slight to moderate defect in Burma and North-Eastern India, and slightly to considerably above the average in North-Western and Central India. Well marked high pressure conditions were re-established in North-Western India. The shallow low pressure area over Bengal was still in existence, but the general distribution of pressure was less abnormal than during the preceding three days. Winds were anti-cyclonic in North-Western and Central India, feebly cyclonic around the low pressure area in Bengal and variable elsewhere. Rain and snow had fallen in the North-West Himalayas and a few drops of rain in the Submontane Punjab. Temperature had diminished rapidly in North-Western India and Baluchistan, the decrease at several stations ranging from 12° to 18°. The mean temperature of the previous twenty-four hours was 18° below the average in Baluchistan (Quetta), 13° below in Kathiawar, 12° below in Sind, 4° below in Rajputana and 1° below in the Punjab. Temperature was on the other hand, 3° above the average in Bengal Assam and Madras, 6° above in the Central Provinces and $7\frac{1}{2}°$ above in the North-Western Provinces.

Friday, 26th February.—With a few unimportant exceptions pressure had decreased everywhere. The fall was slight in the Peninsula, Sind and West Rajputana and brisk to rapid elsewhere. The general distribution had not altered to any important extent, pressure remaining highest in the north-west and lowest in the north-east. The westerly winds down the Gangetic Valley had extended into West Bengal, while easterly winds had set in over the Central Provinces. Elsewhere the winds blow from about the same directions as on the previous day. Humidity had decreased very rapidly in Baluchistan and the greater part of Northern and Central India, and remarkably low humidities

were recorded at several stations in these areas. The most noteworthy were 7 per cent. at Chanda, 10 per cent. at Neemuch and 11 per cent. at Simla. The only rainfall during the previous twenty-four hours was light showers at Silchar and Sibsagar. Temperature had increased rapidly in Baluchistan and was now only in considerable defect in that area. Temperature had on the other hand fallen very rapidly in North-Western and Central India and was in considerable to large defect in these areas.

Saturday, 27th February.—Pressure was steady in Burma and the Konkan and had increased slightly to briskly in Bengal and Assam. Over the remainder of the country, the barometer had continued to fall, briskly to rapidly in North-Western and Central India. Pressure was in defect of the normal almost everywhere, the deficiency being greatest in the West Punjab where it slightly exceeded a seventh of an inch. Several low pressure areas were shown, but they were exercising no influence on the weather, and were hence of no significance. Winds were exceedingly variable. Skies were clear at the great majority of stations and no rain whatever had fallen during the previous twenty-four hours. Temperature had decreased very rapidly in Bengal and Assam and was now in moderate to large defect over the whole of Northern and Central India. Temperature was on the other hand more or less above the average in the Peninsula and Burma.

Temperature.—There were large and rapid changes of temperature during the week over Northern and Central India and Baluchistan due to the passage eastwards across these areas of two waves of opposite character. Temperature was on the whole in moderate to large excess over the whole of India during the first four days of the week. An unusually large reduction of temperature occurred in Baluchistan on the 24th and a cold wave of great severity crossed the frontier during the next twenty-four hours and extended rapidly to the whole of Northern and Central India on the 26th and 27th. The mean temperature was hence more or less largely in defect in these areas on these two days. The mean temperature of the whole week was normal in Sind, Rajputana, and Burma, in moderate defect in Central India and Gujarat and in slight to considerable excess in the remainder of India.

The following data are given in illustration :—

Province.	February 1897.							Mean variation of week.
	21st.	22nd.	23rd	24th.	25th	26th	27th.	
	°	°	°	°	°	°	°	°
Burma	+0·5	+0·6	−0·1	−1·0	−0·8	+0·7	+1·8	+0·1
Bengal and Assam	+1·1	+0·5	+0·5	+1·8	+3·4	+4·9	−1·7	+1·5
North-Western Provinces and Oudh	+2·5	+1·6	+3·1	+5·9	+7·5	−3·6	−4·4	+1·8
Punjab	+3·9	+5·0	+6·9	+9·4	−1·2	−4·1	−3·7	+2·3
Bombay	+2·0	+2·5	+2·3	+2·0	−0·4	−1·1	+0·5	+1·1
Central Provinces and Berar	−0·4	+1·6	+2·4	+4·4	+6·3	−1·8	−0·5	+1·7
Central India and Gujarat	−0·7	+1·0	+3·0	+3·8	−4·0	−9·9	−7·0	−2·0
Sind and Rajputana	+3·2	+4·7	+6·3	+5·5	−7·0	−8·9	−7·5	−0·5
Madras	+5·6	+5·0	+4·1	+5·0	+3·2	+2·1	+3·0	+4·0
Mean for whole of India	+2·0	+2·5	+3·2	+4·1	+0·8	−2·4	−2·2	+1·1

Rain.—A cold weather storm of great intensity appeared in Upper Sind on the 23rd and drifting north-eastwards passed into the West Punjab on the 24th where it broke up rapidly during the day. Although a fairly deep depression it gave only light thundershowers to the North Punjab, the Punjab Hills and the Kumaon and Garhwal Himalayas and moderate rain and snow to Kashmir on the 24th and 25th. Conditions were feebly disturbed in the southern half of the Peninsula during the first three days of the week, and some local showers were received in Mysore, Ganjam, South Madras and Malabar, but over the remainder of the country the weather was fine and settled throughout the week.

The rainfall of the week was hence small in amount and was limited to a very small area. A reference to the accompanying rainfall statement will show that more or less rain fell in seventeen of the rainfall divisions. Of these only five obtained an actual average fall exceeding a tenth of an inch in amount. These divisions which received effective rain were the Punjab Hills, the North Punjab, Malabar, East Coast, North and South Madras. In three out of these five divisions the total fall of the week was in excess of the normal, but the amount of excess was very insignificant.

With the present return ends the period of the cold weather rains. The chief features of the rainfall distribution of the period may be summed up as follows:—

(1) The rainfall of the period was in moderate to large defect in Lower Burma, over the whole of Bengal, North Bihar, Assam, the western districts of the North-Western Provinces, the South and South-East Punjab, Rajputana and parts of the Bombay Presidency.

(2) It was in moderate to large excess in Arakan, Chota Nagpur, the central districts of the North-Western Provinces, the North Punjab, Malabar, Mysore, the Central Provinces and Madras (excepting the Circars).

Over the remainder of the country the rainfall of the period was practically normal.

Province.	Division.	Rainfall data for week ending 27th February, 1897.			Rainfall data from 3rd January to 27th February, 1897.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, 3rd Jan to 27th Feb.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
Burma	1. Tenasserim	0·10	0	+0·10	0·10	0·07	+ 43
	2. Lower Burma (Deltaic)	0	0·02	—0·02	0	0·28	— 100
	3. Central do.	0	0	0	0·06	0·17	— 65
	4. Upper do.	0	?	?	0·05	?	?
	5. Arakan	0	0·07	—0·07	0·85	0·18	+ 206
Bengal and Assam	6. Eastern Bengal	0	0·12	—0·12	0·48	1·40	— 68
	7. Assam (Surma)	0·07	0·28	—0·21	1·20	2·13	— 41
	8. Do. (Hill tracts)	0	0·20	—0·20	0·66	1·94	— 66
	9. Do. (Brahmaputra)	0·04	0·20	—0·16	0·80	1·08	— 55
	10. Deltaic Bengal	0	0·12	—0·12	0·75	1·51	— 50
	11. Central do.	0	0·08	—0·08	0·38	1·18	— 68
	12. North do.	0	0·07	—0·07	0·25	0·94	— 73
	13. Bengal Hills	0·01	0·19	—0·18	0·66	1·9[illegible]	— 66
	14. Orissa	0	0·17	—0·17	1·72	1·24	+ 39
	15. Chota Nagpur	0	0·08	—0·08	2·10	1·41	+ 49
	16. Bihar (South)	0	0·05	—0·05	0·08	1·0[illegible]	— 9
	17. Do. (North)	0	0·04	—0·04	0·39	1·05	— 66
North-Western Provinces and Oudh.	18. North-Western Provinces (East)	0	0·05	—0·05	0·97	1·00	— 3
	19. Oudh (South)	0	0·05	—0·05	1·31	0·95	+ 34
	20. Do. (North)	0	0·04	—0·04	1·09	1·14	— 4
	21. North-Western Provinces (Central)	0	0·04	—0·04	1·20	0·78	+ 62
	22. North-Western Provinces (West)	0	0·09	—0·09	0·18	0·66	— 51
	23. North-Western Provinces (Submontane East)	0	0·07	—0·07	0·87	0·95	— 8
	24. North-Western Provinces (Submontane West)	0·03	0·18	—0·15	1·30	2·37	— 45
	25. North-Western Provinces (Hills)	0·02	0·42	—0·40	3·43	4·04	— 17
Punjab	26. Punjab (South-East)	0	0·1[illegible]	—0·1[illegible]	0·34	1·11	— 67
	27. Do. (South)	0	0·13	—0·13	0·51	1·1[illegible]	— 54
	28. Do. (Central)	0·1[illegible]	0·16	+0·12	2·[illegible]	2·05	+ 217
	29. Do. (Submontane)	0·1[illegible]	0·25	—0·14	2·37	2·05	— 10
	30. Do. (Hill Districts)	0·17	0·32	—0·15	6·[illegible]	5·71	+ 5
	31. Do. (North)	0·35	0·39	—0·04	5·78	3·49	+ 66
	32. Do. (West)	0·01	0·[illegible]	—0·07	1·01	0·91	+ 11
Bombay and Malabar Coast Districts; Madras	33. Malabar Coast	0·22	0·04	+0·18	1·21	0·49	+ 148
	34. Madras (South Central)	0·05	0·03	+0·02	1·37	0·39	+ 523
	35. Coorg	0·10	0·02	+0·08	0·46	0·36	+ 28
	36. Mysore	0·02	0·02	0	0·39	0·13	+ 200
	37. Deccan	0	0	0	0	0·12	— 100
	38. Bombay Deccan	0	0·02	—0·02	0	0·08	— 100
	39. Hyderabad (North)	..	...	...	...	..	..
	40. Berar	0	0·04	—0·04	0·01	0·17	— 94
	41. Central Provinces (West)	0	0·06	—0·06	0·55	0·51	+ 8
Central Provinces and Berar	42. Central Provinces (Central)	0	0·01	—0·01	1·20	0·70	+ 71
	43. Central Provinces (East)	0	0·09	—0·09	1·65	0·86	+ 92
Bombay (North)	44. Gujarat	0	0·07	—0·07	1·82	0·83	+ 119
	45. Kathiawar	0	0·01	—0·01	0	0·09	— 100
	46. Sind	0	0	0	0·01	0·10	— 90
	47. Baluchistan Hills	0	0·05	—0·05	0·20	0·61	— 67
Rajputana and Central India.	48. Central India (East)	0	0·01	—0·01	4·10	3·94	+ 7
	49. Rajputana (East) and Central India (West)	0	0·11	—0·11	0·55	0·63	— 13
	50. Rajputana (West)	0	0·12	—0·12	0·06	0·37	— 84
Madras	51. East Coast (North)	0	0·10	—0·10	0·21	0·46	— 54
	52. A. Do. (do.) (a)	0·14	0·06	+0·08	0·97	0·47	+ 106
	53. Hyderabad (South)	0	0·02	—0·02	0	0·[illegible]	— 100
	54. Madura (Central)	0	0·05	—0·05	0	0·29	— 100
	55. East Coast (Central)	0	0·02	—0·02	0·09	0·05	+ 13
	56. Do. (South)	0·04	0·03	+0·01	0·[illegible]	0·[illegible]	+ 98
	57. Madras (South)	0	0·04	—0·04	2·33	0·83	+ 183
		0·15	0·14	+0·01	3·34	1·1[illegible]	+ 208

HEM RAJ,
Offg. Asst. Meteorological Reporter to the Government of India.

SIMLA, *the 3rd March 1897.*

DENZIL IBBETSON,

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 6th March.*—There was no rain during the week. The water-supplies are decreasing and difficulties as to supply for people and cattle are felt in parts of the Circars and Deccan, elsewhere the supply is normal to season. The tilling of land for the next season has commenced on the West Coast and to some extent under wells and irrigation works in other parts. The standing crop is in fair condition in the Southern, Central and Carnatic districts, elsewhere it is poor, bad or lost. The harvest is proceeding in the first-named districts with a fair to middling outturn. Harvest of second crop on West Coast is average. Pasture is disappearing rapidly and none remains in parts of the Deccan; it has been improved in parts of the Circars by the late rainfall. Fodder is scarce and dear in parts of the Deccan and Circars, elsewhere it is sufficient. Cattle are generally in good condition but in parts of the Deccan they are suffering severely for want of food and water. Prices are easier in Ganjam and in parts of the Deccan, elsewhere they are almost stationary though rather dearer in the Carnatic and parts of the Central districts. The numbers on relief are:—Workers:—14,092 men, 29,892 women, 12,580 children, besides weavers:—1,417 men and 3,605 women. Dependants:—86 men, 218 women and 3,301 children relieved gratuitously at kitchens. There were also 35 men, 56 women and 53 children fed at poor houses. On one test work in Ganjam the numbers were:—Workers:—360 men, 930 women and 381 children: no dependants: others:—27 men, 59 women and 256 children relieved at kitchens, and 4 men, 6 women and 11 children otherwise relieved. Total number relieved 70,409.

Bombay.—*For week ending 9th March.*—The standing crops have been slightly damaged by drought in four, by locusts in two talukas of Karachi, by frost in Shikarpur, and one taluka of Karachi, four of Hyderabad, and two of Upper Sind frontier, and by blight in one of Karachi and two of Ahmednagar. Otherwise they are thriving in Sind and Gujarat, but indifferent elsewhere. Crops recently sown have withered in Poona, Ahmednagar, Sholapur, Belgaum, and Dharwar. The autumn harvesting is completed, except in Karachi and Khandesh, and reaping of late crops is in progress in parts of Guzerat, Deccan, Karnatak, Thana, Ratnagiri, Kanara, Kathiawar and Baroda. Fodder is sufficient except in the Deccan, Belgaum, and parts of Karachi and Baroda. Grain supply is generally sufficient in affected districts. Cotton picking continues in Ahmedabad, Broach, Surat and Dharwar. The condition of agricultural stock is deteriorating in Poona, Ahmednagar, Sholapur and Bijapur; healthy elsewhere, except in parts of Sind, Surat, Khandesh, Nasik, Ratnagiri and Kanara. Prices are rising in parts of Ratnagiri, Poona and Sholapur, falling in parts of Surat, Ratnagiri and Sholapur, stationary in Panch Mahals and parts of Surat and Poona. Prices in affected districts are:—Dharwar 12¼, Belgaum 11, Bijapur 10¾, Sholapur 10¼, Ahmednagar and Nasik 9¾, Satara 9½, Khandesh 9, and Kolaba 7¾ seers per rupee. The average daily numbers on relief works including dependants are:—Bijapur 70,400, Sholapur 107,199, Ahmednagar 91,889, Poona 19,[illegible]90, Nasik 35,512, Satara 29,394, Khandesh 29,754, and Belgaum 4,1[illegible]6. Total 306,014, of which 279,855 are relief workers and 116,759 dependants. Of relief workers 88,973 are men, 122,426 women and 68,456 children. The numbers on gratuitous relief are:—Bijapur 8,875 including 56 persons in one poor house, Sholapur 5,641, Ahmednagar 1,558 including 36 persons in two poor houses, Poona 3,867, Nasik 141, Satara 16, Belgaum 495 and Dharwar 263. Total 20,856, of which, excluding Ahmednagar, details for which are not reported, 10,464 are men, 5,268 women and 3,602 children. Total number relieved, 417,47[illegible].

Bengal.—*For week ending 8th March.*—There was rain in parts of Northern and Eastern Bengal during the week. More and general rain is required for the cultivation of autumn rice and jute in Bengal Proper. In Orissa the ploughing of lands is in progress. Spring rice is doing well. The harvesting of the spring crops is in progress, and the collection of opium is going on. The *mahua* (*Bassia latifolia*) crop in Chota Nagpur is promising, but in Palamau it is said to be very backward. Sugarcane-pressing continues. Prices show but little change during the week. In the distressed districts the prices of the staple grains on which the famine wage is based are—Nadia (common rice) 9 seers, Khulna (common rice) 10 seers, Rajshahi (common rice) 9½ to 10 seers, Shahabad (common rice) 9½ seers, Saran (Indian corn) 10 seers 9 chittacks, Champaran (Indian corn) 10¼ seers, Muzaffarpur (Indian corn) 10½ seers, Darbhanga (Indian corn) 9¾ seers, Bhagalpur (common rice) 9½ seers per rupee. These figures show a slight fall in Saran and Champaran, and a slight rise in Darbhanga and Bhagalpur: elsewhere prices remained unchanged. The numbers on relief on Saturday, 6th March, were—Nadia 10,329, Murshidabad 375, Khulna 2,502, Rajshahi 435, Pabna 107, Patna 599, Shahabad 12,910, Saran 32,976, Champaran 175,569, Muzaffarpur 41,255, Darbhanga 147,469, Bhagalpur 14,327, Hazaribagh 1,200, Palamau 4,471, Manbhum 7,851; Puri 1,990; total 454,365 against 410,002 in the previous week. This total is distributed as follows:—

	Men.	Women.	Children.	Total.
Relief workers	125,419	99,583	51,403	274,405
Dependants	721	1,413	11,144	13,328 (+ 328 in Manbhum) = 13,656.
Relieved in poor-houses	458	225	280	963 (+ 107 in Bettiah sub-division) = 1,070.
Otherwise relieved	31,775	77,311	46,052	155,138 (+ 4,500 in Manbhum) = 159,638.
Test-workers	2,749	1,279	377	4,399 (+ 1,200 in Hazaribagh) = 5,599
Private relief—				
Relief-works—				
Darbhanga Raj	15,000	4,998	1,792	21,790
Hatwa	2,107	1,889	1,585	5,583
Gratuitous relief—				
Darbhanga Raj	1,983	4,709	3,860	10,552
Hatwa	190	261	207	658
Manjha	28	20	33	81

North-Western Provinces and Oudh.—*For week ending 10th March.*—Save for a very light shower in Almora there was no rain during the week. The crops are reported to be in a good condition except in unirrigated tracts of some districts, where they have been damaged by high west winds. Harvesting is in progress in several districts. Poppy is doing well and opium is being collected in a few districts. Cane is being sown and irrigation is being carried on in places. The numbers in receipt of relief on Saturday, the 6th March, in 19 districts officially recognised as distressed were as follows:—Agra 35,101; Etawah 18,924; Cawnpore 106,767; Fatehpur 37,900; Banda 210,127; Hamirpur 59,699; Allahabad 191,512; Jhansi 81,254; Jalaun 94,442; Mirzapur 61,866; Jaunpur 54,067; Gorakhpur 38,481; Azamgarh 12,328; Lucknow 101,022; Unao 49,968, Rae Bareli 85,780; Sitapur 5[illegible],934; Hardoi 12[illegible],988; Bara Banki 12,891; total 1,434,111. This total is distributed as follows among the various methods of relief prescribed by the Famine Code which are in operation:—Employed on relief works 931,318; relieved as dependants 225,168; relieved in poor-houses 34,556; relieved under other provisions of the Code 243,069. The numbers relieved in eighteen districts which are under observation, but not yet officially recognised as distressed, were on the same date as follows:—Relieved on test-works 64,690; relieved in poor-houses 10,492; relieved under other provisions of the Famine Code 41,929; total 117,111. The grand total in receipt of relief on the last day of the week was 1,551,222. The decrease in numbers on relief which is common to all except the Bundelkhand districts is due to the commencement of the harvest which gives congenial field employment. Supplies are generally sufficient. Fodder is some-

what scarce in places. Prices are fluctuating but tending to fall. The price of the staple grain on which the famine wage is based varied from 9¼ to 12 seers per rupee in the districts officially recognised as distressed.

Punjab.—*For week ending 9th March.*—Rain averaging about ⅖ of an inch has fallen in Hissar, ¼ in Peshawar, and ⅛ in Ferozepore, Sialkot, and Gujrat. There has been a slight drizzle in parts of Rohtak and Dera Ismail Khan. Sowings of the extra spring crops are still going on. The rapeseed crop is already being cut in Gurgaon. Ploughing for the autumn crops is in progress. Sugarcane is being sown on canal land in Gurgaon. Canal and well crops are generally in fair condition. Crops on inundated and dry land are suffering from want of rain and the high parching winds which recently prevailed. Crops sown on brackish wells in Rohtak and those sown late on canal-irrigated areas are not good. Recent rain has improved the condition of the standing crops in Peshawar. More rain is still wanted in all districts for the unirrigated crops. High westerly winds have also damaged the crop slightly in some districts and they are still blowing. Stocks of food-grains are insufficient with the cultivators of Gujranwala and Lahore, and have been exhausted in Hissar and parts of Gurgaon, where imports are meeting requirements. Slight hail fell in parts of Gujranwala, but no damage is reported. Cattle are generally in poor condition for insufficiency of fodder; they are dying of starvation in Hissar and Rohtak; their condition is reported good in Umballa, Jullundur, Amritsar, and Peshawar; fair in Ferozepore and average in Sialkot. Fodder is generally scarce; it is reported sufficient in Peshawar only, the standing crop is being largely cut for fodder. The average number of relief workers and dependants are as follows: relief workers:—31,450 men; 30,694 women; 15,456 children; dependants:—806 men; 1,244 women; 24,327 children: relieved in poor-houses:—717 men; 658 women; 378 children; otherwise relieved:—2,601 men; 3,325 women; 1,758 children: test-workers:—223 men; 129 women; 106 children. The total number of workers, dependants, etc., in the Punjab was 113,899 against 125,738 last week for all other districts. There has been a decrease of about nine thousand in Gujrat and an increase in nearly all other affected districts. The numbers on test-works have generally fallen, and works have been closed in Gujranwala and Sialkot. Prices are generally high, and they are still rising in Karnal, Umballa, Lahore, Amritsar, Sialkot, Rawalpindi and Dera Ismail Khan; generally stationary in other districts. Wheat is selling from 8 to 10 seers, gram 9 to 11, bulrush millet 9 to 11 11/16, great millet 9¾ to 11, and maize 9 9/16 to 11½ seers per rupee. Imports from Sindh and Trans-border Territory are still continuing. Price of staple food-grains on which the famine wage is reckoned are:—Rohtak gram 10 barley 11; Delhi bulrush millet 8½; Karnal maize 10 and gram 9; Umballa maize 10; Ferozepore great millet and gram 10½; Gujrat maize flour 9 seers per rupee.

Central Provinces.—*For week ending 6th March.*—The weather is hot and occasionally cloudy. Harvesting of the spring crops is approaching completion. The following estimates of outturn are reported:—Jubbulpore wheat and gram 12, linseed and pulse 9; Mandla wheat and gram 16, pulse 14; Betul wheat and gram 10; Bhandara wheat and gram 9, juari (*Sorghum vulgare*) 14; Raipur wheat 10 annas. Sugarcane pressing and planting are in progress. The Mohwa (*Bassia latifolia*) crop is reported to be good in Saugor, and up to the average in Damoh, Chhindwara, and Bhandara. No reports received from other districts. Fodder is insufficient in parts of Seoni, Hoshangabad and Sambalpur. Prices are generally steady with a slight rise in Saugor and falls in Damoh and Narsinghpur. The numbers on relief works are fairly stationary with fluctuations resulting in a net decrease for the province of 14,000. The numbers on relief works are:—Saugor 22,329; Damoh 12,445; Jubbulpore 54,503; Mandla 20,300; Seoni 6,772; Narsinghpur 15,228; Hoshangabad 23,243; Nimar 52; Betul 12,767; Chhindwara 6,520; Nagpur 1,510; Chanda 2,317; Bhandara 11,177; Balaghât 16,818; Raipur 23,011; Bilaspur 13,581. Total 244,633. The numbers receiving gratuitous relief are:—Saugor 14,173; Damoh 4,050; Jubbulpore 24,633; Mandla 6,004; Seoni 2,098; Narsinghpur 4,550; Hoshangabad 6,721; Nimar 262; Betul 2,757; Chhindwara 1,679; Nagpur 1,239; Chanda 777; Bhandara 3,974; Balaghât 5,932; Raipur 5,911; Bilaspur 6,376. Total 91,336. Total number in receipt of relief 335,969. There were also 8[illegible],618 persons on railway and private works in Saugor, Jubbulpore, Chhindwara, Bhandara, Balaghât, Raipur, and Bilaspur. Details of sexes are still incomplete, but for 13

out of the 16 distressed districts there are on relief works—67,800 men, 81,600 women and 4,800 children; dependants, 700 men, 900 women, and 19,100 children; poor houses—3,000 men, 5,000 women, and 6,700 children; otherwise relieved—4,200 men, 6,000 women, and 6,200 children. The prices of the staple food-grains on which the famine wages are based are:—Saugor, Betul, and Bhandara 9½; Damoh, Narsinghpur, Nimar, Chanda, and Bilaspur 10; Jubbulpore 10¾; Mandla 8½; Seoni 9¾; Hoshangabad 10½; Chhindwara and Raipur 10¼; Balaghât 8 seers per rupee

Burma.—*For week ending 6th March.*—In Lower Burma the harvesting of the wet weather paddy is completed In Upper Burma reaping of miscellaneous crops continues. Cultivation of the dry weather paddy is progressing in most districts. Ploughing and sowing of the early wet weather paddy has commenced in Mandalay and Kyaukse. In Thayetmyo the cotton crop has partly failed and rain is wanted for the dry weather paddy in Bhamo, otherwise standing crops are reported to be generally good. The price of paddy has risen slightly in Pegu and Henzada and fallen slightly in Akyab, Tharrawaddy, Prome and Mandalay, elsewhere they are stationary. The numbers on relief works are: Meiktila 12,674; Myingyan 7,237 and on gratuitous relief—Meiktila 1,821, Myingyan 1,716; Yamethin 346. The total numbers on relief are 23,796. The price of rice was:—Meiktila 8 seers 12 chittacks; Myingyan 10 seers 4 chittacks per rupee.

Assam.—*For week ending 9th March.*—Rain has fallen in almost all districts specially benefiting lowland rice in Sylhet. Rain is badly needed in Goalpara and also in Kamrup, Darrang, Nowgong and the Naga Hills Ploughing for early rice, pressing of sugarcane and pruning of tea continue. Gathering of mustard is nearly finished. Prices:—common rice, Silchar 9, Sylhet 9 seers 5 chittacks, Gauhati, Tezpur and Sibsagar 10 seers per rupee. Fodder is insufficient in Cachar, Goalpara, Nowgong, Sibsagar, Naga Hills Khasi Hills and parts of the Kamrup district. Water is scanty in Goalpara, Nowgong and Sibsagar.

Mysore and Coorg.—*For week ending 10th March.*—MYSORE.—The standing crops are in fair condition. Prices have risen slightly in Tumkur, Hussan and Chitaldroog; fallen in Mysore, Kolar and Kadur.

COORG:—Rain is required to open remaining coffee blossoms. No crops are standing. Prices are normal. Water and fodder for cattle are sufficient

Berar and Hyderabad.—*For week ending 9th March.*—BERAR:—The weather is warm with midday winds indicating the approach of summer. Harvesting and threshing of the winter crops are in progress. Breaking up of land for the next monsoon crop continues Scarcity of fodder and water prevails in all districts. No material change in high prices for food grains reported last week. 12,818 persons were employed on relief works exclusive of numbers employed in Amraoti and Buldana districts, which have not been reported. Prices:—Jowar (*Sorghum vulgare*), Akola 10½; Basim 9¾; and Melghat 9 seers per rupee.

HYDERABAD:—Rainfall during week ended 6th March was ·49 cents. Harvesting of spring crops continues. Scarcity of fodder and pasture and of water supply prevails. The aggregate number of persons employed on relief works in the Bir, Gulburga and Lingsagar was 4,383. Prices—wheat 6, coarse rice 7 and juari 12 seers per rupee.

Central India.—*For week ending 9th March.*—No rain fell in Central India during the week. Agricultural operations are completed in Bundelkhand and are in progress in other Agencies. The spring crops are in good condition in Baghelkhand, Malwa one district of Gwalior, and some districts in Bundelkhand; fair in Bhopal, Bhopawar, five districts of Gwalior, and six districts of Bundelkhand; indifferent in remaining districts of Gwalior and Bundelkhand. Agricultural stock is in good condition in Bundelkhand, Baghelkhand, Malwa, Bhopawar, and five districts of Gwalior; fair in Bhopal; bad in three districts of Gwalior; and indifferent in remaining districts. Pasturage is fair in Bhopal and Malwa; good in Baghelkhand, Bhopawar, and two districts of Gwalior; bad in four districts of Gwalior; and indifferent in Bundelkhand and remaining districts of Gwalior.

Prices are above normal in Bundelkhand, Baghelkhand and Malwa; they are rising in Bhopawar; and are steady elsewhere. Opium crops are fair in Bhopal, Bhopawar, and one district of Gwalior; good in Malwa and two districts of Gwalior; indifferent in remaining districts. The number of persons employed on famine relief works were Gwalior 29,856; Bundelkhand 10,408; and Baghelkhand 65,295. On gratuitous relief 7,440 in Gwalior; 2,918 in Bundelkhand; and 3,744 in Baghelkhand. Total number relieved 119,661. Prices 10 to 10½ in Gwalior, 11 seers per rupee in Baghelkhand.

Rajputana.—*For week ending 10th March.*—No rainfall throughout Rajputana. Agricultural operations are fair in Kherwara; poor in Dholepore; and satisfactory elsewhere. Standing crops are fair in one State; thriving in four; poor in one; and good elsewhere; but are drying in two tehsils of Ulwar. The harvest is very good in Kherwara; good in Bhurtpur and Jhallawar; favourable in Jeypore; average in Ajmere-Merwara; and below average in Haraoti. Gram and wheat have been damaged by blight in Jaisulmere. Cattle are lean in Bhurtpore; in fair condition in four States; good elsewhere. Pasturage or fodder is fair in Haraoti; failing in Dholepore and Bhurtpore; scarce in some tehsils of Jeypore and sufficient elsewhere. Prices are high in one State; falling in three; and rising in three; and steady elsewhere. The number of persons on relief works was:—Marwar 4,942, Kotah 919; Tonk 50; Dholepore 4,925; Bikanir 11,418; Jaisulmere 983; and gratuitous relief:—Marwar 1,062; Tonk 1,302, Bhurtpore 517; Bikanir 2,973; Jaisulmere 63. Total number in receipt of relief 29,184. The prices of the staple food-grains on which famine wages are based are:—Marwar 9; Kotah 14½; Tonk 11½; Dholepore 11 seers 4 chittacks; Bhurtpore 9 seers 5 chittacks; Bikaneer 9 seers 2 chittacks to 8 seers 6 chittacks; Jaisulmere 8 seers 9 chittacks per rupee.

Kashmir.—*For week ending 9th March.*—Rain is falling. Prices continue little below normal. Price 24 seers per rupee.

Nepal.—*For week ending 6th March.*—The weather has been changeable but no rain has fallen. Land is still being broken up for early rice and Indian corn. Prospects continue good. Prices 7½ seers per rupee.

The total numbers in receipt of relief during the preceding and present weeks are as follows:—

Name of Province.	Preceding week.			Present week.			Increase or decrease.
	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	
Madras	61,162	4,887	66,049	58,244	12,165	70,40[illegible]	+ 4,360
Bombay	391,611	20,648	412,259	396,614	20,856	417,470	+ 5,211
Bengal	271,994	138,008	410,002	293,657	160,708	454,365	+ 44,363
North-Western Provinces and Oudh	1,344,966	309,651	1,654,617	1,221,170	330,040	1,551,22[illegible]	− 103,395
Punjab	98,679	25,059	123,738	104,441	9,458	113,800	− 9,839
Central Provinces	268,661	82,718	351,379	244,633	91,336	335,969	−15,410
Burma	21,717	4,411	26,128	19,913	3,083	23,[illegible]9[illegible]	− 2,332
Berar	11,111	...	11,111	12,818	...	*12,818	+ 1,707
Hyderabad	4,509	...	4,509	4,385	...	4,38[illegible]	− 124
Central India	120,353	16,687	137,040	105,559	14,102	119,66[illegible]	−17,379
Rajputana	16,785	2,084	19,469	23,237	5,947	29,184	+ 9,715
Total	2,610,948	605,353	3,216,301	2,484,677	648,501	3,133,178	−83,123

* Exclusive of figures for two Districts

T. W. HOLDERNESS,

Deputy Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

CONVEYS THE ORDERS OF THE GOVERNMENT OF INDIA ON THE MEMORIALS OF OFFICERS OF THE JUNIOR DIVISION OF THE SURVEY OF INDIA DEPARTMENT.

No. $\frac{3}{127-4}$.

Extract from the Proceedings of the Government of India, in the Department of Revenue and Agriculture, No. $\frac{3}{127-4}$ *(Land-Surveys), dated Calcutta, the 6th March 1897.*

LAND SURVEYS.

READ AGAIN—

(1) Resolution No. 6—64-1, dated 27th March 1895.

READ ALSO—

(2) Letter from the Surveyor-General of India, No. 2128 S., dated 2nd August 1895.

(3) Letter from the Surveyor-General of India, No 3391 S., dated 21st November 1895, and ten Memorials.

(4) Despatch to the Secretary of State, No. 253, dated 8th September 1896.

(5) Despatch from the Secretary of State, No. 159 (Revenue), dated 29th October 1896.

RESOLUTION.

WITH his letter No. 3391S., dated the 21st November 1895, and referred to above, the Surveyor-General forwarded memorials from officers of the Provincial Service of the Survey of India Department in which they bring to the notice of Government certain points which they regard as Departmental grievances. The sanction of the Secretary of State having been received to the proposals made to him in connection with these memorials, the Government of India are now in a position to pass orders upon the prayers of the memorialists.

2. These prayers are summarised as follows by the Surveyor-General :—

"(*a*) That the old *régime* by which deserving officers were promoted from the Junior "to the Senior Division should still be allowed from the Provincial to the "Imperial Service; or if that cannot be granted, that an increased number of "appointments be transferred into the Provincial list.

"(*b*) That the three posts already transferred into the 4th grade of Extra-Assistant "Superintendents be placed at the top of the list.

"(*c*) That the post of Superintendent, 2nd grade, instead of being abolished, be "transferred to the Provincial list.

"(*d*) That intergradal officiating appointments be allowed in the Provincial Service "as is the case in the Imperial Service.

"(*e*) That the prefix of Extra in the upper grades for the Provincial Service be "abolished.

"(*f*) That a higher rate of travelling allowance by rail, road, or steamer be allowed.

"(*g*) That all salaries be increased generally on account of the depreciation of the "rupee.

"(*h*) That gazetted rank be given to all Provincial officers, and not merely to those "drawing R300 a month and upwards.

"(*i*) That higher rank for military precedence be given to Provincial officers when "serving with the army in the field."

3. It will be convenient to deal first with the minor points thus raised.

The claim to intergradal promotion has already been made on more than one occasion, and has been refused for the reasons given in letter No. 256,

dated the 10th June 1879, and repeated in paragraph 5 of letter No. 318—46-8, dated the 16th July 1884, to the address of the Surveyor-General. The reasons against granting such a privilege are now even stronger than they then were; and the Government of India adhere to their decision that a system under which temporary additions are made to an officer's salary on the departure of a senior upon leave or duty, although his duties are not changed nor his responsibility increased, and which therefore involves a breach in the correlation which should exist between remuneration and duty, cannot now be extended to any Department; though where previous custom of long standing has already sanctioned it, it may be inexpedient to abolish it.

4. The request for the abolition of the prefix "Extra" in the upper grades of the Provincial Service is based upon grounds of sentiment. The title is used in the Forest Service througout India, and also in the Punjab and other non-regulation Provinces to distinguish the Provincial from the Imperial branches of the local Commissions. It would be inconvenient to have no distinction between the titles of the two services; there have already been many alterations in the nomenclature of the Department; and the Government of India are unable to sanction any further change.

5. The petition for higher rates of travelling allowance is supported by the Surveyor-General on the ground that transfers are frequent and journeys long and expensive, and he therefore recommends that all gazetted officers in the Provincial Service should rank as officers of the first class under the travelling allowance rules. His argument does not show, however, that the present rates are not sufficient to cover the actual expenses of the journeys, and cannot override the general rule regarding the rate of travelling allowance laid down in the Civil Service Regulations. Gazetted rank was conferred upon Extra-Assistant Superintendents on special grounds, and cannot be made the basis of a claim for increased emoluments. There are, moreover, many gazetted officers in other Departments who are only entitled to second class rates of travelling allowance. The Survey Department already enjoys substantial privileges in the matter of travelling allowance, and the Government of India are unable to add to them by permitting all Provincial officers who are of gazetted rank to draw first class rates.

6. The Government of India cannot entertain the request for a general increase of pay on account of the depreciation of the rupee. Exchange compensation allowance has already been granted to meet this grievance.

7. As regards the petition that gazetted rank may be given to all Provincial officers, it is to be observed that the line of demarcation between gazetted and non-gazetted officers is in most Departments that which separates the Provincial from the Subordinate service. In the Survey Department, however, that line has been drawn lower down the scale than in any other Department, Sub-Assistant Superintendents being included in the Provincial service for special reasons; and the Government of India are unable to grant them gazetted rank. They agree also with the Surveyor-General that it would not be to the pecuniary interests of the officers concerned to make the concession.

8. The request that higher military precedence may be given to Provincial Service officers when serving with an army in the field has been carefully considered in consultation with the Military authorities; and the Government of India are pleased to decide that Extra Deputy Superintendents of the 1st and 2nd grades, and Extra-Assistant Superintendents of the 1st grade, should take rank according to the Staff Corps scale, calculated by length of service after appointment by selection to the lowest of these grades. An amended Army Circular will be issued accordingly.

9. There remains for consideration what is really the principal grievance of the petitioners, namely, the alleged injury done to the prospects of existing officers of the Junior Division by the reorganization scheme of 27th March 1895. The Government of India consider that this grievance is to some extent a real one, and that some remedial measures are necessary; and their proposals in this matter, which are explained below, have been sanctioned by Her Majesty's Secretary of State for India.

10. The Resolution of the 27th March 1895, following the lines laid down by the Public Service Commission, provided for the complete separation of

the Survey Department, then comprising a Senior and Junior Division, into an Imperial and a Provincial Service, and for the gradual transfer on reduced pay of ten appointments from the former to the latter. So far as regards the ultimate constitution of the Department, there is no reason to modify the scheme. There were, however, certain special conditions obtaining in the Department previously to the reorganisation which distinguished it from others similarly treated; and the effect of these special conditions as affecting officers already in the Department was not fully realised or allowed for in the scheme for reorganisation. In most other departments in which a separate Provincial Service has been constituted, promotions from the lower to the higher branches of the service were rare exceptions, and when made, were ordinarily subject, in the case of natives of India (a term which, in the statutory sense in which it is here employed, includes most of the officers in the Junior Division of the Survey Department), to a reduction of one third in the scale of pay. In the Survey Department, however, before the reorganization, selected officers of the Junior Division were eligible for promotion to the Senior Division on the same scale of pay as officers directly appointed to that division. These promotions were entirely dependent on fitness, and were made on the recommendation of the Surveyor-General; and though neither their number nor the conditions on which they were made were defined by rule, yet it was understood that a certain number of appointments, which has in practice approximated to one out of every four vacancies, would be filled by promotion of deserving men from the Junior Division. Thus, although the reorganisation may be said to have benefited the Junior Division by securing to it a fixed, in place of an uncertain, number of higher appointments, yet the reduction of the pay of the transferred appointments was, to those officers of the Division who already enjoyed what was practically a certainty of promotion to the higher branch, a disadvantage without any advantage to counterbalance it.

11. The transfers which are to be made and their effect on the constitution of the Junior Division will be apparent from the following figures:—

Appointments reduced in Senior Division		Appointments added to Junior Division		Former grading of Junior Division.	
No.	Monthly pay. R	No.	Monthly pay. R	No.	Monthly pay. R
1	1,300	2	850	3	550
2	1,000	3	650	5	500
2	850	1	500	7	450
3	600	1	450	10	400
2	500	3	400	15	350
				20	300
Monthly cost	7,800		5,700	22	200—10—250
				24	160—8—200
				26	120—8—160

Officers of the Junior Division promoted to the Senior Division under the old system, have hitherto officiated almost immediately as Assistant Superintendents, 1st grade, on a pay of R600, and might fairly look forward to attaining before retirement to the position of Deputy Superintendent, 1st grade, on a pay of R1,000. Thus the reorganisation has practically had the effect of substituting ten appointments on pay ranging from R400 to R800, for an equal number on salaries rising from R600 to R1,000 a month. Moreover, pending the reorganisation, promotions to the Senior Division were discontinued; the last promotion made was in November 1892; and the Surveyor-General calculates that had the old organisation continued, two more promotions would have fallen to the Junior Division up to the present time. There has, therefore, been an immediate loss of two steps to the most deserving officers of the division, in addition to a reduction in the salary of the higher appointments to which they might expect to attain. It is true that these appointments have recently been transferred from the Senior to the Junior Division, but as these were all on a pay of R400 a month, they have benefited only the lower grades.

12. Under the circumstances explained above, the Government of India agree that the reorganisation has had an unforeseen and injurious effect on the prospects of those officers who entered the Junior Division before the year 1888, on

the old understanding that promotion to the higher branch of the service was open to them, and that the matter requires some remedy. The same claim does not arise in the case of those who entered the Department after the publication of the Public Service Commission Report at the end of 1887, since when it has been known that the separation of a Provincial Service and the transfer to it of appointments from the Imperial Service, but with reduced emoluments, was only a matter of time.

13. Some of the memorialists ask that the former organisation should be restored, or that an increased number of appointments should be transferred to the Provincial list, or that the transfers should be made at once in the higher grades. The Government of India are unable to accept any one of these suggestions. The separation of a Provincial Service is a measure of administrative reform which must be maintained, though it is recognised that it should be carried out with the least possible detriment to the reasonable expectations of existing incumbents. In regard to the number of appointments transferred, the memorialists have no ground of complaint. As already explained, they have never been guaranteed any fixed number of appointments in the Senior Division; and as a matter of fact the number of appointments allotted for transfer is slightly in excess of the number actually held in the Senior Division by Junior Division officers when the Provincial Service was created, or that had been so held for many years past. To make the transfers from any but the lowest grade would be unfair to the officers of the Imperial Service, while it would not prove an effective remedy for the grievance complained of.

14. In his letter of the 2nd August 1895, the Surveyor-General suggested the creation of two supernumerary appointments in the 2nd grade of Extra Deputy Superintendents; but further personal discussion with him has shown that this measure would be insufficient, while it is open to objection on other grounds also. Any compensation granted should, as far as practicable, be so adjusted as to benefit only those officers who under the former practice would have been selected for promotion to the Senior Division; it should not exceed what is necessary to make up the difference between the old and new scale of salaries; and while restoring the old range of pay, it should not accelerate promotion. These conditions, if secured, will practically equalise the prospects under the old and new schemes of those officers in the Provincial Service who have suffered by the reorganisation, without giving them any advantage over contemporaries already promoted to the Senior Division. And they may best be secured by a system of personal allowances combined with promotion by selection.

15. The measures proposed by the Government of India and sanctioned by the Secretary of State are:—

(1) that all men recruited prior to 1888 shall, while filling the appointments shown below, be granted a personal allowance not exceeding the following scale:—

				Provincial pay	Personal allowance.	Total
2	Extra Deputy Superintendents,		1st grade	. 800	200	1,000
3	Do.	do.	2nd „	. 650	200	850
3	Assistant	do.	1st „	. 550	50	600

(2) that two supernumerary appointments shall be temporarily created in the first grade of Extra Assistant Superintendents, with a personal allowance of R50 each in addition to grade pay;

(3) that the ten appointments to which personal allowances will thus be attached shall be filled strictly by selection.

The maximum cost of the ten personal allowances will be R1,250 per mensem. They will stand as shown above when the Provincial Service is fully constituted by the transfer of ten appointments from the Imperial to the Provincial Service. Till then they will be given, only as the gradual transfer of appointments on reduced pay makes savings available for the purpose, and the Surveyor-General should grant them, only when the salary of the officer concerned falls below what it would have been under the old *régime*. He will, for this purpose, have discretion to vary from time to time, within the limits

of the prescribed scale, the allowance to be drawn by each officer; on the condition, however, that the allowance granted must at no time exceed ten in number, or the available savings in amount. No personal allowance will be granted under the present scheme so as to cause any officer to enjoy higher emoluments than he would have done if he had been promoted under the old system.

16. The two supernumerary appointments which are sanctioned may be filled immediately: they are intended to compensate the higher grades of the Junior Division for the loss of two appointments in the Senior Division during the past few years, and for the consequent delay in promotion. They will be absorbed as soon as the cadre of the Provincial Service is complete. Meantime their cost will be met, partly by keeping two Extra Assistant Superintendentships of the 4th grade (pay R400) vacant, and partly from the saving of R300 a month already effected by the transfer on a reduced pay of R400 to the Provincial Service of three Imperial appointments of R500 a month. These latter savings, being thus absorbed, will not be considered available for the grant of personal allowances. As the officers below the grade of R400 have already benefited by these transfers, promotion in consequence of the creation of the two supernumerary appointments will not be given below that grade.

17. The effect of these proposals is to temporarily postpone a portion of the savings which will ultimately result from the separation of the Provincial Service, in favour of officers who entered the Junior Division before the reorganisation was contemplated, and whose prospects it has materially injured, and they will meet the legitimate grievances of picked men from among a deserving body of officers. Their promotion has already been suspended for some years, and the introduction of the proposals is therefore sanctioned with effect from 1st April 1896.

18. The Government of India believe that these concessions will remove all the legitimate grievances of the Provincial Service of the Survey Department; and in granting them they desire to endorse the opinion of the Surveyor-General as to the excellent work done by these officers in positions of considerable responsibility, and often under circumstances of difficulty.

ORDER:—Ordered that a copy of the foregoing Resolution be forwarded to the Surveyor-General of India for information and communication to the officers concerned, and to the Military and Finance Departments for information, and the issue of further necessary orders; and that it be published in the *Gazette of India*.

By order,

DENZIL IBBETSON,

Secretary to the Government of India.

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SUPPLEMENT TO

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OFFICIAL PAPERS.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

FINANCIAL STATEMENT FOR 1897-98.

CONTENTS.

PART I.

GENERAL REVIEW.

PART II.

DETAILS OF ACCOUNTS AND ESTIMATES.

APPENDIX.

ACCOUNTS AND ESTIMATES.

FINANCIAL STATEMENT FOR 1897-98.

PART I.

GENERAL REVIEW.

1. I have the honour to present to the Council the Financial Statement for the year 1897-98; including in it, as usual, the closed Accounts for 1895-96, the Revised Estimates for 1896-97, and the Budget Estimates for 1897-98.

Accounts of 1895-96.

2. The Revised Estimates for 1895-96 closed last year with a surplus of Rx. 951,400. In the accounts this result has been improved by Rx. 582,598, the actual surplus of the year being Rx. 1,533,998.

The main differences were (1) that the principal heads of Revenue produced Rx. 240,641 more, (2) Railways produced a better net result by Rx. 163,432, (3) the Army net Expenditure was Rx. 213,054 less. The other differences are too small to require separate mention.

3. It has not been customary in the Financial Statements to give any detailed explanations with regard to the closed accounts of the previous year, for the simple reason that they are usually published in the fullest detail in the Annual Volume of Finance and Revenue Accounts long before the date of the Statement. In the present year they were published earlier than usual, namely, on January 9th, and it is sufficient to lay a copy on the table, and to refer Honourable Members to the analysis of them published in the *Gazette of India* last Saturday, as the Comptroller General's Appropriation Report.

Famine Charges.

4. Passing to the Revised Estimates for 1896-97 and the Budget Estimates for 1897-98, I call to remembrance what Sir E. Baring said in his Financial Statement for 1882-83, paragraph 92, when he referred to the Famine Insurance Policy: "We do not profess to finance for a surplus in a year of famine. When a serious famine occurs, it is inevitable that the Expenditure of the year should be greater than the Revenue." In commencing my Financial Statement of last year, I summed up the actual figures, up to date, of the Famine Insurance Account, but I little thought then that we were on the brink of the disaster for which, during so many years, we had been financially preparing, and that I would so soon have to announce the actual occurrence of the deficits, against which that account is the financial set-off.

5. I may repeat here the figures of 15 years' Famine Insurance, substituting the actual figures of 1895-96 for those which were shewn in last year's Statement:—

	Rx.
1. Spent upon actual Famine Relief	320,664
2. Spent upon construction of Protective Irrigation Works	1,813,841
3 Spent upon construction of Protective Railways . .	6,550,931
4. Spent in meeting interest upon the Indian Midland and Bengal-Nagpur Railways	3,631,450
5. Charged as reduction and avoidance of debt, that is, as famine surplus	5,327,299
	17,644,185

6. *The effect of the Expenditure under headings 2, 3 and 4 is that for the* present and all future famines we are so much better equipped with the means of meeting the demands arising out of scarcity, that we may reasonably hope to pass through the period of distress with far less expenditure than otherwise would have fallen upon us. In the two years 1876-77 and 1877-78 of the last great famine the Government of India spent under the head of Famine Relief Rx. 7,493,151; it will be seen that our present estimate for two years of a calamity, which is at any rate much more widely spread, is Rx. 5,606,900: and this difference is due to our far more adequate organization, of which no small part is the better equipment in the form of Railways and Canals, with which, as the Honourable Sir J. Woodburn pointed out in his speech in Council on October 15 last, we start. The figures I give of course very far from exhaust, in either case, the cost of the famine to the State; for the loss of Revenue—both ordinary Revenue and Railway Revenue—is very large indeed, and in a hundred different and smaller ways do famine and scarcity cause increases of State expenditure in all Departments.

7. The amount under head (5), Rx. 5,327,299, though charged in our past accounts as expenditure, has really been utilized either in purchase of our own debt, or in reduction of new loans and in the construction of Productive Works. If State Book-keeping as affecting our Revenue Account, were a continuous operation like the carrying forward of a Profit and Loss Account, instead of one meant to shew the results of each twelve months' operations taken by themselves, we would have to write off the cost of the present famine against this past charge of Rx. 5,327,299 before taking any part of it as a charge against the Revenues of the current year. It is necessary to bear this in mind, because one consequence of this method of stating our accounts is that in any total of surpluses and deficits, taken over a series of years which include a famine year, the total surplus so stated is less than the actual facts by the amount of the charge for reduction and avoidance of debt.

8. I shall have to deal separately with the effect of the famine and scarcity upon our ordinary Revenues and Expenditure; I state here only the totals of the estimated Expenditure upon direct famine relief. They amount to Rx. 1,965,700 in 1896-97 and Rx. 3,641,200 in 1897-98, total Rx. 5,606,900. The first of these figures is largely based on consideration of known actuals for part of the year, but in neither case can I put forward the figures as estimates in the sense in which we ordinarily use that term. Famine relief is administered upon certain definite principles, and on a system of test carefully laid down, and all I can say about the estimates of famine expenditure in the future, is that the figures are a summary of the best opinions which the Local Governments can give, as to the chances of the approaching spring crop, and of the crop due next autumn, and of the manner in which these crops, deficient, normal or abundant, will affect the multitudes, reckoned now by millions, who are at present compelled to seek relief at the hands of the State. In some parts of the distressed tracts the favourable prospects of the spring crop give ground for hope, that the necessities for famine relief will in a short while shew a marked diminution. In others, there is no hope of diminution till the autumn crop is harvested, and there may be any amount of increase. No past experience can serve as a guide in the solution of these difficulties of estimating. The figures must be taken for what they are worth; in some possible circumstances they may be found to be largely in excess of the actual expenditure; in other possible circumstances they may be found far

[illegible] January the actual expenditure was 66 lakhs, of which about 13 were spent upon [illegible] Bandelkhand famine in the earlier part of the year, a famine of very great intensity for its small area, and so quietly and

effectively managed by the Local Government that hardly anything was heard of it outside official circles. It is forgotten now in the presence of the greater calamity with which that same Government, as well as others, have to deal.

10. The amounts charged as famine relief are independent of very large advances under the Land Improvement and Agricultural Loans Acts. But they include advances of another kind which have also been largely made by Government, namely, advances to Landholders for works to be conducted by them on Famine Relief principles for the employment of their famine-stricken tenants, in respect of which they undertake to reimburse something approaching to the actual value of the work.

The measure of the Land Improvement and Agricultural advances due to the famine may be judged from the following figures :—

	Land Improvement and Agricultural advances.			
	1894-95.	1895-96.	1896-97, Revised.	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.
Central Provinces . .	81,100	36,800	103,000	110,000
Bengal	9,300	9,700	55,000	50,000
North-Western Provinces .	65,000	57,600	420,000	140,400
Punjab	18,700	28,400	89,000	50,000
Madras	28,000	20,400	50,000	25,000
Bombay	88,700	99,300	351,800	117,700
TOTAL .	290,800	252,200	1,068,800	493,100

11. The operations of the Opium Department, that is to say, its usual advances for wells and for cultivation, helped very largely towards the relief of the peasantry in the distressed tracts of the North-Western Provinces and of Bengal.

12. While speaking of the finances of famine, it is necessary to note an arrangement in which the Government of India takes part for enabling the Native Bandelkhand States to undertake the necessary expenditure for famine relief of their subjects. They have been hard hit by not one but two or three successive bad seasons, and find themselves in some cases without adequate funds to meet the expenditure. The arrangement made in these cases is that His Highness the Maharaja Sindia has agreed to lend funds to the Native States in question, the Government of India becoming guarantee for the loan and taking measures to ensure its ultimate repayment.

Revised Estimate of 1896-97.

13. The Budget Estimates of 1896-97 worked out to a surplus of Rx. 463,100. The Revised Estimates work out to a deficit of Rx. 1,986,900, but between these two figures there are so many differences of detail that it is better to set them out in a tabular form.

Estimates of 1896-97.

	Budget.	Revised.	Revised Better.	Revised Worse.
Sterling in England—				
Revenue . . . . . £	174,100	319,400	145,300	...
Expenditure . . . . . £	15,909,400	15,880,600	28,800	...
Net Exchange on above . . . . Rx.	11,729,000	10,270,400	1,459,500	...
	27,465,200	25,831,600	1,633,600	...
Revenues in India—	Rx.	Rx.	Rx.	Rx.
Land Revenue	26,093,300	23,699,200	...	2,394,100
Opium	6,895,300	6,386,700	...	508,600
Salt	8,700,000	8,438,200	...	261,800
Other Principal Heads of Revenue . .	23,525,600	23,413,400	...	112,200
Departmental Receipts, including Interest and Civil Works	6,782,900	7,078,400	295,500	...
Railways	21,582,800	20,159,600	...	1,423,200
Irrigation	2,883,300	3,200,700	317,400	...
Military Works	50,000	61,100	11,100	...
Army	803,600	836,300	32,700	..
	97,316,800	93,273,000	...	4,043,200
Expenditure in India—				
Direct Demands on Revenues—				
Opium	2,503,900	2,503,900	90,000	...
Other	8,470,700	8,318,700	152,000	...
Interest	—960,300	—911,300	...	49,000
Civil Departments	19,006,100	19,089,500	6,600	...
Famine Relief	75,000	1,951,200	...	1,876,200
Protective Works	523,500	47,200	476,300	...
Railways	13,781,500	13,357,400	424,100	...
Irrigation	3,201,700	3,248,900	...	47,200
Military Works and Special Defences . .	1,254,900	1,138,100	116,800	...
Civil Works	4,757,800	4,708,100	49,700	...
Army	17,480,100	17,205,700	274,400	...
	70,274,900	70,057,400	...	382,500
Provincial Adjustment—				
Deduction made for charges taken to Provincial and Local Balances	—886,400	—1,228,500	342,100	...
Surplus (+) Deficit (—) .	+403,100	—1,986,900	...	2,450,000

14. Of the better receipts in the English account, £68,900 represent premium obtained on issue of India 2½ per cent stock, and £27,500, interest on investment of cash balance. In the account of expenditure in England there are no differences of sufficient importance to require special mention.

15. The large difference under Exchange is due to the fact that the Budget Estimates were taken at 13·75*d.*, whereas the rate realized has been about 14·46*d.*

16. Under Land Revenue there is a very great falling-off, due to the fact that in the districts where the crops failed it was necessary to give large suspensions of revenue. The following figures shew in what provinces the falling-off has occurred, and in the first column of the statement I have shewn the figure which, upon the examination made for the purpose of the Provincial settlements, was established, in our opinion, as the existing standard of Land Revenue receipts, apart from circumstances of famine and distress :—

	Standard.* Rx.	Budget. Rx	Revised. Rx.	Difference. Rx.
India	150,000	150,000	151,800	+1,800
Central Provinces . .	844,800	864,600	660,000	—204,600
Burma—Upper . .	812,000	797,000	635,000	—162,000
" Lower . .	1,759,300	1,760,000	1,780,000	+20,000
Assam	614,200	614,200	609,000	—5,200
Bengal	3,902,100	3,894,700	3,920,000	+25,300
North-Western Provinces	6,110,900	6,113,900	4,914,200	—1,199,700
Punjab . . .	2,464,000	2,457,100	2,362,200	—94,900
Madras . . .	5,380,000	5,601,700	5,207,700	—394,000
Bombay . . .	4,801,400	4,770,000	4,351,200	—418,800
	26,838,700	27,023,200	24,591,100	—2,432,100
Deduct—Portion of Land Revenue due to Irrigation .	...	929,900	891,900	—38,000
	...	26,093,300	23,699,200	—2,394,100

* These standard figures exclude "Local"; of which the only important figures are Rx. 220,000 in Madras and Rx. 15,000 in Bombay.

The losses, it will be seen, occur in the Central Provinces, in Upper Burma, very largely in North-Western Provinces, to a small extent in Punjab, and a considerable amount in Madras and Bombay. The whole loss of Rx. 2,394,100 may be put down as caused by the scarcity.

17. Opium shews in the above statement a falling-off of Rx. 508,600, both the Bengal prices and the export from Bombay being unfavourably affected by low prices in China. There is a slight saving on the Expenditure side in Opium, as the Budget Estimates provided for a better crop than was actually housed.

18. The loss on Salt, Rx. 261,800, may for the most part be put down as one of the consequences of scarcity. It is chiefly during the second-half of the year that the falling-off has taken place ; the receipts of the twelve months ending September 30th, 1896, were equal to the full Budget Estimate of Rx. 8,700,000.

19. Under other Revenue heads we almost always have to report a considerable advance in the Revised Estimates over the Budget figure. They would have shewn the same progress this year were it not for the falling-off in the North-Western Provinces and in Bombay, where the following losses are recorded :—

	North-Western Provinces.	Bombay.
Stamps	22,000	34,000
Excise	125,000	60,000
Provincial Rates	104,000	33,200
Forests	16,700	34,700
TOTAL	267,700	161,900
	Rx. 429,600	

These losses again are due to the effects of famine, and in the case of the Stamp Revenue of Bombay, still more to the stoppage of trade in consequence of the plague. The Customs Revenue is on the whole slightly better than Budget.

20. Of the improvement under Departmental Receipts, Rx. 124,700 represents the premium received on the last loan (against which, under the same head of "Interest," there was a loss of Rx. 40,000 due by the Calcutta Port Commissioners and remitted), and Rx. 102,000 represents the increased gain on copper coinage, due to the very large issues of that coin in connection with Famine Relief Works. The gain on this coin is brought to credit as the coin passes into circulation.

21. The next great difference requiring explanation is in the Railway Receipts. Confining ourselves to consideration of the earnings of Railways only, we have the following figures :—

	Earnings.	Working Expenses.	Net.
	Rx.	Rx.	Rx.
State Railways—			
Accounts, 1895-96	18,558,294	9,040,836	9,517,458
Budget, 1896-97	18,321,700	9,010,800	9,310,900
Revised, 1896-97	17,524,700	8,825,000	8,699,700
Guaranteed Railways—			
Accounts, 1895-96	6,255,131	2,979,893	3,275,238
Budget, 1896-97	6,330,000	3,097,000	3,233,000
Revised, 1896-97	5,670,000	3,060,000	2,610,000

These figures give a falling-off of Rx. 611,200 on State Railways and Rx. 623,000 on Guaranteed, total Rx. 1,234,200, an amount which accounts for the differences shewn in the above statements of Rx. 1,423,200 worse on the Revenue side, and Rx. 424,100 better on the Expenditure side ; net Rx. 999,100. The lower receipts have saved us Rx. 142,000 in the payment of surplus profits, and the other Railway charges have also been less than the Budget Estimate. The principal contributors to the above losses are —

	Rx.
North-Western	140,000
Oudh and Rohilkhand	117,500
Rajputana-Malwa	252,500
Bombay, Baroda and Central India	260,000
Great Indian Peninsula	310,000

22. The Eastern Bengal Railway, on the other hand, has gross receipts Rx. 180,000 better than Budget, owing largely to a favourable jute season.

23. Irrigation is the only head which in a year of drought shews an improvement. The net receipts are better than Budget by Rx. 269,500, the improvement being shared between the North-Western Provinces and the Punjab.

24. Passing to the figures on the Expenditure side, the heads Direct Demands on Revenues (other than Opium) and Civil Departments represent mostly charges regulated by sanctioned scale, and they shew the usual savings as compared with Budget. The excess expenditure under Interest is mostly a question of the distribution of this charge between ordinary debt and Railway debt. The heavy excess expenditure on Famine Relief requires no further explanation beyond what is given above. The saving on Protective Works is not a real one,—it merely means that the East Coast, including the Bezwada-Madras Railway, which is both a productive and a protective line, and which is charged to the Famine Grant when that grant is not otherwise appropriated, has this year to be transferred to the Capital Account of Railway Construction.

25. There is a considerable saving of Rx. 274,400 under Army Expenditure. The principal items included in this are—

	Rx.
Unspent out of the special grant of Rx. 494,900 for mobilization purposes, included in Budget	120,000
Savings in Exchange Compensation Allowances in consequence of better exchange	80,800
Savings in ordnance manufactures	75,000
Other very numerous savings on the grants (net)	240,600
TOTAL	516,400

Against this the rise in prices which set in in September has caused extra expenditure of Rx. 196,000, and excesses over established or estimated strength have caused excess charges of Rx. 46,000.

26. The "Provincial adjustment" is better by Rx. 342,100 ; translated into non-technical language, this means that the Provincial balances bear a share of the loss of Revenue and of the Expenditure (chiefly Famine Expenditure) included in the General Account, which is larger by Rx. 342,100 than they estimated, a year ago, they would have to bear. The total Provincial and Local Balances of 31st March 1897 stand as follows :—

	Budget, 1896-97.	Revised, 1896-97.
	Rx.	Rx.
Provincial Balance	1,437,022	1,222,549
Local Balance	1,276,221	1,144,703
TOTAL	2,713,243	2,367,252

27. It may be well here to collect together the various items in these explanations which we have attributed to the effects of famine and scarcity—

	Rx.
Direct cost of Famine Relief	1,876,200*
Rise in prices in Army Expenditure	196,000
Loss of Revenue—	
Land Revenue	2,394,100
Salt Revenue	261,800
Other Revenues in North-Western Provinces and Bombay (excluding Stamp Revenue)	373,600
Loss of Railway Revenue (net)	1,234,200
TOTAL	6,335,900
Gain under Irrigation Revenue	269,500
NET RESULT	6,066,400

* Besides Rx. 14,500 for English Expenditure and Exchange thereon.

Of the above amount, Rx. 574,700 falls upon Provincial and Local Balances, leaving Rx. 5,491,700 to be borne by Imperial.

Loan Operations in 1896-97.

28. As announced in the last Financial Statement, a 3 per cent loan of four crores of rupees was offered for public tender upon June 22, and the tenders were received upon July 22. Money throughout the earlier part of the financial year was extremely cheap, the Bank rate in England being 2 per cent and in Calcutta 4 per cent from May 28 and 3 per cent from July 2. The price of paper ruled high, our 3½ per cent guaranteed loans being in April about R108-7, in May about R110-4, and June about R110-2. The loan was very largely tendered for and was placed at an average of R103-1-10½, the lowest accepted tender being R102-7, and the allotments were practically all paid up by the end of August.

29. It will be remembered that in our conversions of 1894 we offered to those holders of paper who accepted conversion, an equivalent amount of promissory notes on which 3½ per cent interest was guaranteed up till August 1904. Those who did not accept were afterwards offered, and most of them accepted, ordinary 3½ per cent paper without any guarantee. We considered ourselves therefore in a manner bound, if favourable opportunity offered, to convert the unguaranteed 3½ per cent paper, as otherwise it would necessarily be quite as good as the guaranteed. The amount of this ordinary 3½ per cent paper was—

(1) Outstanding of 1853-54	46,760
(2) " 1893-94	3,500,000
(3) Accepted in conversions of 1894-95	2,138,190
TOTAL	5,684,950

30. Accordingly, after ascertaining that the operation of converting the outstanding unguaranteed 3½ per cent paper into the new loan would not be regarded by the holders of the new paper as in any way interfering with them, but would indeed rather help them by increasing the amount and the marketableness of the new loan, we notified this conversion upon September 4. The success of the new loan had established for the time a high price for securities of the Government of India, and the prospects of the conversion were favourable.

31. Rates held up, both in England and India, just long enough to enable the operation to be successfully closed. The Bank of England rate, which had stood at 2 per cent, from February 1894 was increased to $2\frac{1}{2}$ per cent on September 10, 1896, and to 3 per cent upon September 24, and the rise was the signal for a depression in the value of our securities. When the final day came of tendering for conversion the amount that had been tendered came to Rx. 4,887,160, and Rx. 797,790 was left outstanding for discharge. Of this amount, Rx. 296,600 has been presented for payment up to the beginning of March.

32. Since money hardened in Calcutta in November, the price of the new 3 per cent paper has ruled below par, but this is partly due to the comparative absence of a market, as compared with the larger bulk of the $3\frac{1}{2}$ per cent paper. Our present intention at least is to persevere with the 3 per cent rate, and by our future loans to increase its amount. We have now practically only two kinds of paper on the market, *viz.*, the $3\frac{1}{2}$ per cent guaranteed till August 1, 1904, and the 3 per cent guaranteed until December 31, 1916. The amounts of these two kinds of debt are at present as follow: $3\frac{1}{2}$ per cent Rx. 82,754,840, besides Rx. 8,159,500 held in the Currency Reserve; 3 per cent Rx. 8,887,160, besides Rx. 2,048,650 created during the year for issue to Currency as mentioned in the next section.

Rate of Exchange.

33. Last year closed with a re-action from a somewhat sudden rise in the rate of exchange to $14\frac{3}{4}d.$ During April and May the rate fell from $14\frac{3}{8}d.$ to $13\frac{13}{16}d.$ In June it recovered to $14\frac{5}{32}d.$, and from then till the middle of October the rate was very steady at about $14\frac{1}{8}d.$ and $14\frac{3}{16}d.$, the Secretary of State being very successful in selling his Bills. By the middle of October we had realized that a famine was upon us, and that it would be necessary, as a first step in meeting it, to make large suspensions of revenue and large agricultural advances. We were obliged, therefore, at very short notice to ask the Secretary of State to greatly reduce his drawings. And the result was that the rate of exchange and the Bank rate of interest both very sharply rose. The second week's drawing of October was at $14\frac{7}{32}d.$; the second week's drawing of November was at $15\frac{27}{32}d.$

34. This action on our part caused, I am afraid, grave inconvenience to mercantile circles in India; but it was not avoidable. It was only when the first ten days of October passed without bringing the desired rain, that famine was converted from a mere possibility into an almost certainty, and the area affected was so widespread that the case demanded the reservation of all our financial means. These we took the opportunity of strengthening by carrying out on December 17 a measure which had been under public discussion for over a year, *viz.*, the addition of two crores to our cash balances by the investment of part of the Currency Reserve. The exact figures of this operation were the issue of R2,04,86,500 stock of the 3 per cent Loan of 1896-97, at the rate of the day, R97-10 per cent, being R54-6 less than the full two crores. With this transaction the tenseness of the situation passed away; but the rate of exchange on the drawings never fell below 15 pence, as the Famine expenditure and prospects compelled the Secretary of State to reduce his drawings, and there came a heavy demand for remittance in connection with the Burma rice crop.

Budget Estimates, 1897-98.

35. Following my previous practice of abstaining from any speculation in exchange, I have taken the rate for the Budget Estimate at the same figure which has been realized in the year 1896-97, namely, 14·46 pence. It is impossible to say how trade and exchange may be affected by the very peculiar circumstances of the coming year. Made up upon this basis, the estimates of Revenue and Expenditure work out to a deficit of Rx. 2,464,000. It will be most convenient

in explaining the details to compare them with the Budget figures of 1896-97, rather than with the altogether peculiar figures of the Revised Estimates.

36. This comparison, made in the same form as adopted in paragraph 13 above, is as follows :—

Budget Estimates of 1897-98 compared with those of 1896-97.

	Budget, 1896-97.	Budget, 1897-98.	1897-98 Better.	1897-98 Worse.
STERLING IN ENGLAND—				
Revenue . . . . . £	174,100	173,000	...	1,100
Expenditure . . . . . £	15,909,400	16,088,500	...	179,100
NET EXCHANGE ON ABOVE . . . . Rx.	11,729,900	10,504,200	1,225,700	...
	27,465,200	26,419,700	1,045,500	...
REVENUES IN INDIA—	Rx.	Rx.	Rx.	Rx.
Land Revenue	26,093,300	25,646,200	...	447,100
Opium	6,895,300	5,816,200	...	1,079,100
Salt	8,700,000	8,734,000	34,000	...
Other Principal Heads of Revenue . . .	23,525,600	23,578,200	52,600	...
Departmental Receipts, including Interest and Civil Works	6,782,900	6,945,800	162,900	...
Railways	21,582,800	20,682,100	...	900,700
Irrigation	2,883,300	3,122,500	239,200	...
Military Works	50,000	50,000	...	...
Army	803,600	814,600	11,000	...
	97,316,800	95,389,600	...	1,927,200
EXPENDITURE IN INDIA—				
Direct Demands on Revenues—				
Opium	2,593,900	2,654,000	...	60,100
Other	8,470,700	8,520,400	...	49,700
Interest	—960,300	—961,900	1,600	...
Civil Departments	19,096,100	19,308,800	...	212,700
Famine Relief	75,000	3,641,200	...	3,566,200
Protective Works	523,500	25,000	498,500	...
Railways	13,781,500	13,752,000	29,500	...
Irrigation	3,201,700	3,110,000	91,700	...
Military Works and Special Defences . .	1,254,900	1,207,300	47,600	...
Civil Works	4,757,800	4,398,200	359,600	...
Army	17,480,100	16,968,900	511,200	...
	70,274,900	72,623,900	...	2,349,000
PROVINCIAL ADJUSTMENT	—886,400	—1,190,000	303,600	...
Surplus (+) Deficit (−) .	+463,100	—2,464,000	...	2,927,100

37. The main increases of Expenditure in the English Account are—

(1) Increasing Interest payments which account for differences of £61,400 under Interest, and £99,100 under Railways.

(2) Increase of £37,700 under Superannuation Charges.

(3) There is an increase of £65,600 under Army Non-Effective Charges; but it is more than counterbalanced by a saving of £120,700 under Army Effective Charges, chiefly on account of Military Stores for India.

38. The deficiency under Land Revenue is heavy, namely, Rx. 447,100, and may be explained by saying that in Upper Burma, in the Central and the North-West Provinces, and in the Punjab, we do not at present expect to receive, during the coming year, nearly the full measure of Land Revenue. The deficiency comes in the beginning of the year, and is due entirely to the failure of crops. If a prosperous harvest should ensue next October and November, we may reasonably hope for much better results than those shewn in our Estimates.

39. Under Opium we are now suffering from the re-action which two years ago I pointed out to be inevitable. Scanty crops, and the high prices that follow

them for a time, give favourable financial results while they last, but the high prices kill the demand, and both the exports of Malwa opium fall off and smaller prices are realized upon the Bengal drug. The prospects of the coming season, looked at from the point of view of the Opium Department, are extremely favourable, but to our Budget Estimates they mean low prices realized upon the still scanty sales, and heavy outgoings in payment for the raw produce. The result is a falling-off which may be thus distributed:—

	Rx.
By lower prices realized on the Bengal sales . . .	877,500
By smaller export and lower duty in Bombay . . .	190,000

and on the Expenditure side—

By heavier payment to cultivators	60,100

40. Under other Revenue heads there are on the whole better results, though the influence of the famine is still shewn in a falling-off, under Excise, of Rx. 65,600, and under Provincial Rates, of Rx. 48,100.

41. The Departmental Receipts are expected to be somewhat better on the whole than in the Estimates of 1896-97. Post Office shews an advance of Rx. 56,600, more than covered, however, by an increased expenditure, and Telegraph shews worse results on both sides, partly because the advance in revenue has been less than expected, and partly because the rents charged to Railways for the use of wires and instruments have been reduced and it is intended to introduce certain improvements in respect of delivery of deferred messages.

42. Railways shew a great falling-off, as the traffic on them will be greatly affected as long as the effects of the present scarcity last. The following figures may be taken as a continuation of those stated in paragraph 21 above (Indian Accounts only):—

Budget, 1897-98.	Earnings.	Working Expenses.	Net.
	Rx.	Rx.	Rx.
State Railways . . .	18,023,400	9,027,300	8,996,100
Guaranteed Railways . .	5,740,000	3,110,000	2,630,000

43. On the Expenditure side the figures which require special explanation, in addition to the above remarks, are the following:—

Direct Demands on the Revenues.—Increase Rx. 49,700. The principal item is Rx. 36,900 under Forests, which is of the nature of commercial outlay intended to bring in a good return. The Forest Department are carrying out a scheme, long planned and elaborated, which involves considerable additions to the subordinate establishments engaged in conserving and working the Forests.

44. Civil Departments.—Increase Rx. 212,700. Of this, the principal items are Post Office Rx. 78,400 and Telegraph Rx. 44,700, due to normal expansion of the Departments; Jails Rx. 68,400, being the estimates which the Provincial Governments make of the consequence of increase of prices of food, and of the probable temporary increase of jail population in the distressed tracts; Police Rx. 70,500, due to continued pursuance of the plans for the reform of this Department, but also in some places the result of scarcity and distress; Superannuations, Rx. 28,200, an inevitable annual increase.

45. The heads of Famine and Railways have already been dealt with, and as explained in dealing with the Revised Estimates, the entry of Rx. 498,500, less expenditure on protective works, merely means that we shall not, in 1897-98, obtain from the Famine Grant the aid it usually gives towards expenditure on Capital Account. In view of the amounts provided for Famine Relief, it has not been considered necessary to make special provision for any expenditure which may be entailed on the Imperial Account by the plague.

46. Civil Works.—The less expenditure Rx. 359,600 is due to the restriction of programme by the various Local Governments enforced by the great reductions that Famine expenditure has made in their available balances.

47. Under Army, there is on the whole a less expenditure in India by Rx. 511,200. A fuller statement of the comparison between the Estimates of 1896-97 and 1897-98 would be the following:—

		1896-97.	1897-98.	1897-98 Better.
Mobilization Grant—				
England	£	51,200	*Nil.*	51,200
India	Rx.	494,900	100,900	394,000
Ordinary Grant—				
England	£	4,357,300	4,353,400	3,900
India	Rx.	16,985,200	16,868,000	117,200

The Mobilization Grant was a special one for 1896-97, and a comparatively small amount of expenditure under this head is admitted into the Estimates of 1897-98.

The principal features in the differences in the ordinary portion of the Estimates are: (1) the higher prices of food necessitate an increase of Rx. 399,300 in the Estimates of 1897-98; and (2) there will be a saving of Rx. 326,000 in consequence of the application of more favourable rates of exchange to the calculation of the allowances of officers and of British soldiers. There are further numerous savings and a few increases of charge for which I refer to Part II of the Statement.

Quinquennial Settlements of Provincial Finance.

48. The usual quinquennial investigations and settlements of Provincial finance were made in the course of the year. Our proposals on the subject were made to the Provincial Governments at the beginning of October, before the appearance of famine; and afterwards, when famine supervened, we considered that, as the arrangements depend, not upon the figures of any one year, but upon the general standard of Revenue and Expenditure, it would be sufficient to reserve the final settlement so far as it regarded Land Revenue and Excise and one or two other heads, in the Provinces severely affected by famine, but it was better to settle all other matters than to leave them in a condition of suspense. The settlement of these standards of existing Revenue and Expenditure is the necessary condition for the exercise by Local Governments of the financial authority entrusted to them, in the same sense as the settlement of the Budget Estimates determines the plan upon which our own financial administration is to be pursued for the next twelve months.

49. The first process in these settlements is the enquiry what is to be accepted as the proper amount of expenditure for which an assignment of Revenue is to be made. The expenditure may be stated in general language as that incurred in each province upon Civil Administration; the revenue and expenditure on account of Irrigation are also provincialized in Bengal, North-Western Provinces, and Madras, but this part of the arrangements need not be more specially referred to at present.

50. In two tabular Statements A and B appended to this part of the Financial Statement, I set forth in detail the estimates accepted for the expenditure in 1897, and compare them with the estimates of the same kind upon which the similar settlement was made in 1892. I may mention that we have not, or we practically have not, rejected any of the existing expenditure of the Provincial

Governments as requiring to be disallowed, as we find that the increases of scale of expenditure are sufficiently moderate. The details of the comparison are as follow:—

	Net Expenditure. 1892.	1897.	Increase per cent.
	Rx.	Rx.	
Central Provinces . .	653,300	710,700	8·8
Lower Burma . . .	1,064,600	1,206,100	13·3
Assam	467,600	564,900	20·8
Bengal	2,816,700	3,125,500	10·9
North-Western Provinces .	2,215,400	2,428,700	9·6
Punjab	1,384,600	1,537,300	11·0
Madras	2,054,800	2,238,600	8·9
Bombay	2,409,500	2,544,100	5·6
TOTAL .	13,066,500	14,355,900	9·9

It is fair to the Local Governments to notice that part of the above increase of expenditure was that which was entailed upon them by the allowances given in compensation for fall of exchange.

51. An examination of the Revenue side of the account shewed the following results:

The Central Provinces have been hard hit by two or three bad seasons, and they have been disappointed in the increase of revenue which they might reasonably have expected. We found it necessary to assign them a slightly higher amount than they would have got had the 1892 settlement continued in force. Their balance has been absorbed by their necessary expenditure somewhat exceeding their revenue, and their misfortunes of the current year have, quite apart from famine, entirely swept away their available resources. We reckon that we enhance their assignment by Rx. 29,200 a year; and we have also to make up a small deficit in their balance.

52. Assam shows a fairly progressive revenue, but it is, as Sir E. Baring said in 1882, "a poor province with many wants." We find that we might, upon the present revision, reduce its assignment of Revenue by a small amount, say Rx. 11,400. But we have adjudged it better to leave the Province this amount of surplus.

53. Burma (that is, in the present connection, Lower Burma only) is a young and rapidly progressive province. Its revenue (mainly its Land Revenue) increased during the past quinquennium by 13·9 per cent., and its expenditure has increased as above shown by 13·3 per cent. The above figures are independent of its Railway revenue, the Burma Railways having been, with a slight reservation, Provincial up till now. The Railway part of the 1892 settlement has been very profitable to the Local Government, which has maintained very high, though decreasing, balances throughout the five years. It finishes the present contract with a balance of Rx. 294,300. We have thought it desirable for the present to deprovincialize the Railways as they have now been made over to a Company, and some questions remain to be settled regarding their future administration; but otherwise Burma is only a little worse off (say Rx. 9,000 a year) than if the 1892 settlement had continued in force.

54. The Chief Commissioner—or in future, Lieutenant-Governor—takes over now provincial responsibility for Upper Burma in the same way as for Lower. The Estimate of Expenditure is shewn in the penultimate column of Table B, and sufficient Revenue has been assigned to meet it. I am afraid that the first effect

of this will be to use up part of the high balance with which the Chief Commissioner starts under his new settlement, in paying for famine relief in his new province, and also possibly in meeting some temporary loss of Revenue in it.

55. The Punjab is a politically important province, and it has shown during the last quinquennium only a moderate expansion of Revenue. The consequence is that its resources under the 1892 settlement have been found rather too narrow for the demands of its expenditure, and it has been obliged to reduce its Public Works grants somewhat below the needs of the province. Further, the failure of Revenue in the current year has reduced its balance below the authorized minimum. We find that we place it in a fair financial position if we concede to it, in addition to the Revenue assigned in 1892, an allowance about equal to the expenditure imposed on it by exchange compensation; and, when the famine account is closed, we shall have to make to it also, as to the Central Provinces, a grant in recoupment of its exhausted balances.

56. In the provinces with which I have as yet been dealing, we did not expect and we did not wish, to make a profit to the general account by reducing the amount of Revenue assigned to the Local Governments. Our examination satisfied us that their expenditure was already on a sufficiently limited scale, and that the whole, or nearly the whole, of the revenues assigned to them could be properly left at their disposal.

57. But we have also in the case of these provinces made another arrangement to their advantage. The revenues assigned for Provincial use are, as is well known, certain shares of the various heads of Revenue. These shares in the larger Provinces of Bengal, North-Western Provinces and Madras are about equal, on the whole, to their net expenditure; but in the smaller ones, where the expenditure naturally bears a larger proportion to the revenue, they require to be supplemented by a grant which under present arrangements is a fixed amount. While the revenues increase, this fixed amount does not, and it thus results that, whereas in the big provinces, if the revenue increases by five per cent, the Local Governments have the power (temporarily or permanently, as the case may be) of increasing their expenditure by five per cent, yet in the smaller provinces an increase of revenue by five per cent only permits an increase of expenditure by, say, three per cent. This is the reverse of what ought to be, for the irresistible demands in the new provinces are proportionally greater than in the old ones. We have therefore in the newer provinces enhanced the shares of some of the assigned revenues, by reducing *per contra* the fixed amounts granted in addition to the variable shares. In this way we have given the Punjab ·4 and the Central Provinces ·5, of its Land Revenue, instead of ·25 only. In Burma, which, with Upper Burma now added, has a very large expenditure as compared with its revenue, and also probably considerable demands, and from which we have for the present withdrawn the Railway Revenue, we have found it necessary, in pursuance of this purpose, to raise the share of Land Revenue as high as two-thirds, and we have given it also half its Excise instead of one-quarter only.

58. The state of Provincial finance in the North-Western Provinces had begun to give us anxiety, even before the outbreak of famine. Sir E. Baring in 1882 pronounced (Financial Statement of 1882, paragraph 58), as the result of an enquiry made under his orders, that nowhere in India is a reduction of taxation more required than in the North-Western Provinces and Oudh; and he took certain measures for that reduction which, for reasons fully explained in this Council at the time, were partly reversed in 1889. It is therefore perhaps not unnatural that the Revenue of these Provinces has shewn very little expansiveness. There is a certain advance in its Land Revenue as districts come under

resettlement, but it is rather backward, or at any rate non-progressive, in respect of Excise and other Revenue. At all events its revenue from 1892 to 1897 has advanced only about 2 per cent,—much less than that of any other Province.

59. Now, the settlement of 1892 left the North-Western Provinces with less of revenue than was necessary for its standard of expenditure. The reasons for this I need not mention, but it was intended that five lakhs of its admitted expenditure should be met by reduction of balance.

60. There is also one feature peculiar to the North-Western Provinces Provincial account. It is dependent to the extent of 30 or 35 lakhs of rupees a year upon the net revenue of irrigation canals. Now, one year, very recently, there were unusually good cold weather rains, and the people did not want water from the canals; the result was that the Government of the North-Western Provinces lost 20 lakhs upon its Irrigation account, and I need not say that no Provincial account can stand a loss of that magritude. True, in this last year of drought, the 20 lakhs have come back to it in the Irrigation account, but the losses under Land Revenue and other heads are so enormous as to swamp this particular gain, and the North-Western Provinces account finishes this year, without reckoning any famine charges, with a debtor balance of Rx. 200,800 which of course we have to make up by a grant out of Imperial. Grants like this, I may remark, are not shown on the face of our accounts: they are made by redistributing the Land Revenue between the Imperial and Provincial columns.

61. We have carefully reviewed the requirements of the Province in the way of expenditure, and we have come to the conclusion that we must enhance its assignment by nearly as much again as the five lakhs by which the assignment of 1892 fell short of the admitted standard of expenditure.

62. We have, in addition to this, made it a grant of four lakhs for the year 1897-98 to enable the Lieutenant-Governor to establish his District Funds on a financially independent basis; this step, which has been long ago accomplished in every other Province in India, not having yet been carried out in the North-Western Provinces.

63. We come now to the important and wealthy maritime Provinces of Bengal, Madras and Bombay, towards which the commercial wealth and the industrial progress of India tend to accumulate. To them we naturally look for obtaining the means for that redistribution of resources which, to again quote Sir E. Baring's Financial Statement of 1882, is one of the objects of the quinquennial revisions, "It is indeed obvious," he said, "that in view of the manifold demands on the Imperial treasury, and the necessity for affording relief to provinces whose means are straitened, the Government of India cannot forego all its claims on the increments of revenue which arise from the growing wealth and prosperity of the country." The mention of the balances of the Provincial Account in these three great provinces, from 31st March 1892 onwards, will show that they may reasonably expect, with a slightly smaller assignment of revenue than at present, to continue their past career of financial prosperity. The Balances in Bengal were, in lakhs of rupees, 23½, 22½, 26, 43, 58; in Madras 42, 26, 29, 38½, 43; in Bombay 41, 38, 40, 30, 40; and since in each case the Local Government was at liberty to estimate for the expenditure of all excess over 20 lakhs, it may be taken that their present scale of expenditure is not the result of any specially enforced economy.

64. We have carefully examined both the revenue and the expenditure of each of these Provinces, and we propose to allow in the present assignment for

the actually existing scale of expenditure. The following figures compare the rate of growth of revenue with that of growth of expenditure :—

	Increase of Revenue from 1892 to 1897.	Increase of Expenditure now allowed.
Bengal	9·6 per cent	10·9 per cent
Madras	14·9 per cent	8·9 per cent
Bombay	10·0 per cent	5·6 per cent

In stating the increase of Revenue for Bengal, the Railway Revenue, alluded to below, is left out of account; and the figures for Madras and Bombay are based on the estimates made by the Government of India before the diminution caused by famine and plague.

65. To a small extent in Madras, namely, in respect of its Land Revenue, the assignment of revenue is provisional and will be settled next cold weather. In the case of Bombay, we have had to postpone the final settlement also of Excise, Stamps, and Forests. But even with these heads remaining open for final determination next year, the settlement is sufficiently complete to be the basis of the exercise by the Local Governments of Provincial financial powers.

66. As regards the effect on the Provincial accounts as compared with that of a continuation of the present assignments, the facts are—

(1) In Bengal we resume a special grant which fluctuated with the earnings of the Eastern Bengal Railway (which is not under Provincial Administration), and we give Rx. 269,400 in lieu of it. The Railway grant was given in 1892 as the equivalent of Rx. 320,000, though, if renewed now on the same terms, it would be worth to the Lieutenant-Governor very much more.

(2) In Madras the assignment is less than that of the 1892 settlement by Rx. 98,200 or Rx. 138,200, according as the Local Government's estimate of Land Revenue or that of the Government of India is ultimately adopted.

(3) In Bombay it is quite impossible to say what the difference is. If the Revenue in the future is to be as seriously reduced as the Government of Bombay estimates, the new settlement is practically a continuation of the old one. But we hope, when present troubles are over, to find the standard of Revenue much higher than the Government of Bombay puts it.

67. It is necessary to add a few words as to the manner in which the Provincial accounts are affected by the famine expenditure. The established policy in such cases is that Local Funds must first be called upon to bear all the expenditure they reasonably can bear, and to "direct their whole resources, subject only to the maintenance of absolutely necessary works in non-affected tracts, to afford relief;" thereafter the Local Governments must meet the demands upon them out of their Provincial balances. At the point where these are reduced below the standard required as working balances for the Provincial financial administrations, the Imperial Government has to step in, and bear the rest of the burden which, in the case of a great famine, is necessarily by far the largest share of it.

68. In the Central and North-Western Provinces the Provincial balances, as already explained, are more than exhausted by reason of failure of revenue. In these cases not only will Imperial have to bear all the charges of famine, but it will have to make up, in addition, the deficit in the Provincial balance.

69. Bombay is nearly as bad—its Provincial account has been hard hit by loss of revenue. It can bear, in Provincial and in Local account, only a few lakhs out of its famine expenditure, and all the rest has to be borne by Imperial.

70. Madras is fortunately only slightly affected by famine, and its revenues have suffered very little. Between its Provincial and its Local balances it will be able to bear the whole, or nearly the whole, of its famine expenditure.

71. In Upper Burma the famine expenditure, which is only 6 or 7 lakhs in each year, will be charged to Imperial this year and to Provincial next.

72. In Bengal only a small area is affected, and the general condition of the Province, as reflected in its Revenue Account, is one of prosperity. Its high balance which, if it had no famine expenditure to bear, would, on 31st March 1897, stand at Rx. 595,700, will be largely dispersed during this and next year by heavy famine expenditure. This sounds a little harder upon Bengal than it really is, for, as a matter of fact, this high balance is the produce, not of any Provincial revenues in the ordinary sense, but of the Imperial grant out of Railway Revenues, not under Bengal administration, which three successive good jute seasons have so enhanced as to give the province a profit, in the three last years, of Rx. 353,500. But I am afraid that this consideration will afford little consolation to His Honour the Lieutenant-Governor for the financial misfortune which has overtaken both his finance and mine.

73. As the Estimates stand, after all the charges for famine are thus distributed, the Provincial balances are shewn upon 31st March 1898 as follows :—

	Rx.		Rx.
Central Provinces . .	*Nil.*	North-Western Provinces	*Nil.*
Burma . . .	140,900	Punjab . . .	36,100
Assam	85,800	Madras . . .	100,000
Bengal . . .	100,000	Bombay . . .	49,500

These will require some adjustment to the necessities of the several provinces, when we come to the end of the year; for the provinces cannot be left without a safe working balance at the very least. What this adjustment will be it is unnecessary now to discuss, for, as already explained, the estimates of famine outlay though the best we can make, are very far from trustworthy, and the actual expenditure is determined by circumstances quite outside any control of ours. We therefore must wait until we can approximately close the account of the famine, and of the immediate disasters to Revenue which it brings in its train.

Railway Construction.

74. In the last Financial Statement I mentioned that the question of Railway Extension was under the general consideration of the Government. A programme involving considerable outlay was explained to the Council by His Excellency the Viceroy on the Budget discussion on March 26th; and the question had been carefully considered in correspondence with the Secretary of State, how to raise the necessary money for the outlay, as the amount required went beyond the capacity of the Indian Money Market.

75. At the beginning of the year the Secretary of State gave formal approval to a programme of Railway Construction, either direct by Government or by Companies acting under guarantee of the Government, which covered about Rx. 28,000,000 of Railway expenditure to be spread over three years, of which 1896-97 was the first. For this 28 crores of expenditure we were to raise in India as much money as we thought we could conveniently borrow, and the rest was to be raised in England, either directly by the Secretary of State or by Companies acting under agreements with him. But the amount of 28 crores thus arranged for does not include the transactions of certain Companies whose relations with Government do not involve a direct guarantee by the latter, and which work under special terms (like the Bengal and North-Western Railway) or under what are

known as Branch Line terms. Nor does it include certain small transactions on Provincial account which are charged to Revenue.

76. The operations thus fall into three categories, namely,—

I.—State Railway Construction, for which money is found by Government aided by capital or debentures raised by two Companies,—the East Indian Railway Company and the Assam-Bengal Railway Company.

II.—Construction by Companies, under contract with Government, out of funds raised by the Companies, but supplemented in two cases by funds advanced at interest by the Government.

III.—Construction by Companies out of their own funds and outside the Government Accounts; and also construction by Branch Line Companies.

There is a fourth category, *viz.*, the old Guaranteed Companies; and though some negotiations are pending in respect of new capital construction by them, they are not further alluded to in these figures.

77. These three categories account respectively for the following expenditure :—

	Revised, 1896-97.	Budget, 1897-98.
	Rx	Rx.
First Category	5 767,700	6,700,000
Second Category	2,990,600	3,430,000
Total on Government Account .	8,758,300	10,130,000
Third Category	2,470,200	3,283,800
TOTAL .	11,228,500	13,413,800

These figures, it should be remembered, include expenditure in England as well as expenditure in India.

(a) First Category.

78. The estimated expenditure of the two years, falling under the first category, is as follows :—

	Revised, 1896 97.	Budget, 1897-98.
Money available by—	Rx.	Rx.
Grant under 48.—State Railway Construction .	3,819,900	5,838,600
East Indian Railway Company's Debentures .	1,437,000	662,100
Assam-Bengal Company's Capital and Debentures	510,800	199,300
TOTAL .	5,767,700	6,700,000

The East Indian and Assam-Bengal are State Railways in the hands of Companies who have power to raise debentures, and in the case of the Assam-Bengal Company share capital also, in sterling, for construction purposes. The capital and debentures raised by these Companies are of course appropriated to their particular lines; but to the extent to which the raising of the money is in advance of its expenditure, the capital so raised diminishes for the time the total amount of construction for which money has to be charged direct on the Government Account of Capital Construction.

79. The above money has been appropriated to the following construction, in which I have omitted separate specification of the smaller items :—

	Rx.	Rx.
State Agency—Open Lines—		
North-Western	435,000	37,700
Eastern Bengal	448,900	322,500
Other Lines	76,000	73,200
State Agency—Construction—		
Burma	166,000	...
East Coast	292,800	65,000
Godaveri Bridge	...	185,000
Rae Bareli-Benares	257,100	432,500
Mari-Attock	373,700	300,000
Mushkaf-Bolan	210,200	...
Kotri-Rohri	420,100	211,000
Bezwada-Madras	841,800	800,000
Southern Punjab	...	222,300
Other Lines	92,500	220,100
Companies' Agency—Open Lines—		
East Indian	680,000	1,200,000
Tirhoot	24,100	110,000
Other Lines	59,400	135,500
Companies' Agency—Constructio :—		
Assam-Bengal	1,170,600	1,330,000
Tirhoot Extensions	220,000	600,000
Other Lines	—500	...
Unappropriated	...	455,200
TOTAL	5,767,700	6,700,000

80. The following is a statement of the principal items of expenditure included in this list :—

Eastern Bengal.—1896-97 ; Doubling of the line north of Ranaghat. 1897-98 ; Additional rolling-stock.

Burma.—This line was transferred to a Company, that is, to the second category, from September 1, 1896, and the further expenditure after that date is shewn there.

East Coast.—Is open for traffic from Bezwada to Cuttack, except the Godaveri Bridge.

Godaveri Bridge.—A commencement is being made of this work, which is to cost about 55 lakhs and will take two years to construct.

Rae Bareli-Benares.—The expenditure shewn will complete the line and open it for traffic.

Mari-Attock.—Will be approaching completion at end of 1897-98.

Mushkaf-Bolan.—Finished, including double line on the 1 in 25 gradients.

Kotri-Rohri.—1896-97 ; Open for traffic, excluding the Indus Bridge at Kotri. 1897-98 ; The Bridge will be completed.

Bezwada-Madras.—Will be approaching completion at the end of 1897-98.

Southern Punjab.—The expenditure is for the provision of rolling-stock, which falls upon the Government.

East Indian.—The expenditure is upon the Mogul-Sarai to Gya Branch, and for additional rolling-stock.

Assam-Bengal.—Open from Chittagong to Badarpore, and for 75 miles from Gauhati. The expenditure is chiefly on the hill section and on the northern section.

(b) Second Category.

81. The expenditure by Companies under contract with Government, other than the two above specified, are—

Companies' expenditure on the Government Accounts—	Revised, 1896-97.	Budget, 1897-98.
	Rx.	Rx.
Burma	535,400	771,000
Bengal-Nagpur	715,200	1,190,400
Ditto (*a*)	842,500	938,000
Indian Midland	438,500	21,600
Ditto (*a*)	239,900	236,500
Bengal Central, Lucknow-Bareilly, Mysore, Southern Mahratta	219,100	272,500
TOTAL	2,990,600	3,430,000

(*a*) These are advances by the Government; the present arrangement in respect of the extensions of these two Railways being that the funds for expenditure in India are advanced by the Government.

82. The following is a statement of the principal items :—

Burma.—The Mandalay-Kunlôn extension, of which 80 miles will be nearly ready at end of 1897-98 : also additional rolling-stock.

Bengal-Nagpur.—Construction is proceeding on the three branches, Sini to Midnapur, Midnapur to Cuttack, and Midnapur to Howrah. The bridging is very heavy.

Indian Midland.—The Sagar-Katni branch, to be opened by end of 1897-98.

(c) Third Category.

83. The expenditure under the third category is as follows :—

Companies' expenditure outside the Government Accounts and Branch Line Companies—	Revised, 1896-97.	Budget, 1897-98.
	Rx.	Rx.
Bengal and North-Western	612,700	806,000
South Behar	110,000	326,500
Southern Punjab	1,295,200	724,600
Tapti Valley	94,000	850,000
Smaller Branch Lines	358,300	576,700
TOTAL	2,470,200	3,283,800

84. The following are the principal items of expenditure :—

Bengal and North-Western.—The Ganges-Gogra Doab branch lines, and other minor extensions, of which 250 miles will be opened by end of 1897-98. The Gogra Bridge at Bahramghât, also to be opened by end of 1897-98. The Gogra Bridge at Tartipur only commenced.

South Behar.—Approaching completion by end of 1897-98.

Southern Punjab.—Expected to be opened about October or November 1897.

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TOTAL	2,470,200	3,283,800

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South Behar.—Approaching completion by end of 1897-98.

Southern Punjab.—Expected to be opened about October or November 1897.

Tapti Valley.—Commenced.

Remittance and Debt.

85. The following account shews in a shortened form the requirements of the Secretary of State; the figures are drawn up so as to shew separately the transactions on account of Government, and the transactions arising out of the operations of Railway Companies:—

	Revised, 1896-97.	Budget, 1897-98.
Requirements on Government Account—	£	£
Excess of expenditure on Revenue Account	15,561,200	15,915,500
Expenditure not charged to Revenue	1,095,500	1,083,100
Net payments on Remittance Accounts, etc.	44,100	226,600
Total Requirements	16,700,800	17,225,200
Transactions of Railway Companies—		
Net receipts on account of Capital	3,877,200	2,155,500
Payments for Stores, etc.	2,136,700	3,273,700
Net Receipts	1,740,500	...
Net Outgoings	...	818,200
Net Funds required	14,960,300	18,043,400

86. The following figures shew the manner in which the above requirements have been or are to be financed:—

	Revised, 1896-97.	Budget, 1897-98.
	£	£
By Council Bills	15,300,000	13,000,000
By addition to Permanent Debt	81,200	3,500,000
Temporary Debt—		
Reduction	— 1,000,000	...
Addition	...	1,000,000
By reduction of Cash Balance	579,100	543,400
	14,960,300	18,043,400

87. It will be seen that Railway Companies took advantage of cheap money to raise a large amount of capital during 1896-97, and the amount provided for in the Budget was enhanced by a new arrangement made in the course of the year for the transfer of the Burma Railways to a Company: these receipts on Capital Account enabled the Secretary of State not only to meet with ease the reduction imposed on his drawings and alluded to in paragraph 33 above, but also to pay off a million of temporary debt without renewing it.

The transaction in permanent debt in 1896-97 was the raising of a new loan, India 2½ per cent stock £2,400,000, which was used to pay off debentures nearly equal in amount.

88. For next year the requirements of the Secretary of State are considerably enhanced, as he has now to meet heavy charges of the Railway Companies

against the capital accumulated in 1896-97. On the other hand, our means of meeting his drawings in India are greatly limited, both by reason of the adverse circumstances of the year in respect of famine expenditure and by reason of the heavy Railway programme of expenditure. This last, as already fully explained, includes not only an unusually large amount of Railway construction on Government account, but also heavy outlay of Railway Companies, partly against these same receipts of Capital in last year's account.

89. We intend to supplement our resources in India by borrowing four crores of rupees; but as will be seen from the Ways and Means Account in India in Part II of this Statement, we estimate that we will not be able, even with this, to meet more than £13,000,000 of drawings during the year.

90. The Secretary of State is therefore obliged to have recourse to borrowing, and his present intention is to raise £3,500,000 of permanent debt, besides restoring the £1,000,000 by which in the current year he has diminished the temporary debt.

91. These announcements of the amounts of Council Bill drawings and of debt to be raised are made with the usual reservation of entire liberty to the Secretary of State to vary the amounts as he may find occasion.

92. Before passing from this subject I note that the year 1896-97 is remarkable as being the first in which the Government of India have secured for themselves the full benefit of the general reduction in the rate of interest. For the first time India sterling stock has been raised in England at 2½ per cent, and Indian rupee debt has been raised at 3 per cent, a premium having been obtained in each case. Moreover, we have also, in the contract for the transfer of the Burma Railways to a Company, been able for the first time to make the arrangements on the basis of a 2½ per cent guarantee.

Conclusion.

93. I concluded my statement last year with expressing the view that our financial prospects were "now very much more hopeful;" although I "refrained from any prophecies as to the future." Our prospects are for the present marred by the occurrence of widespread famine, and of pestilence which is as yet confined within a narrow area. I can only now express the hope that a year hence these disasters will have passed away; and that as the deficits I am now obliged to declare are certainly much smaller than the losses due to famine and scarcity, we shall, when relieved from these misfortunes, resume that financial progress which they have interrupted.

Table A.

PROVINCIAL EXPENDITURE ACCOUNT, 1892.

(In thousands of rupees.)

	Central Provinces.	Lower Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
HEADS OF EXPENDITURE.									
3.—Land Revenue	11,62	20,20	9,22	33,39	44,56	23,24	45,71	54,38	2,42,32
9.—Customs	...	1,66	...	5,48	...	...	1,62	...	8,76
15.—Post Office	59	50	1	...	...	1,02	1,07	1,05	4,24
18.—General Administration	3,90	6,80	2,57	15,42	12,56	9,78	9,44	13,61	74,08
19A.—Courts of Law	8,41	12,47	5,50	84,27	44,63	29,05	44,03	44,02	2,72,38
19B.—Jails	6,02	8,49	1,16	21,50	13,00	8,92	8,60	6,29	73,92
20.—Police	13,93	28,07	11,94	57,92	39,04	37,08	40,26	50,01	2,78,25
21.—Marine	...	2,72	1,02	8,68	...	...	19	41	13,02
22.—Education	4,67	3,09	1,87	25,25	4,24	7,75	14,29	16,50	77,66
24.—Medical	2,73	2,20	1,80	15,78	6,39	5,55	10,77	13,25	58,56
25.—Political	18	...	81	22	7	...	75	3,43	5,46
26.—Scientific and other Minor Departments	49	76	7	3,07	1,69	83	3,32	1,98	12,21
29.—Superannuation, etc	2,30	2,44	72	15,73	17,00	8,55	14,00	15,55	76,11
30.—Stationery and Printing	1,78	4,39	61	9,06	5,26	4,13	7,48	6,44	39,15
32.—Miscellaneous	45	38	44	2,12	1,28	44	1,35	2,27	8,73
45.—Civil Works	15,96	20,87	11,03	31,44	29,50	26,78	20,10	30,78	1,86,46
Contributions from Provincial to Local	60	1	1,90	6,45	24,46	—4,33	74	4,65	34,48
Miscellaneous Adjustments	—19	—78	—41	82	76	11	32	27	90
Lump Additions	..	2,00	...	50	3,00	...	1,00	2,00	8,50
TOTAL	73,44	1,16,36	50,20	3,37,12	2,17,44	1,58,90	2,25,04	2,69,89	14,75,30
RECEIPTS UNDER EXPENDITURE HEADS.									
VII.—Customs	...	25	...	50	...	...	30	...	1,11
XIII.—Post Office	10	...	...	...	...	2	...	..	12
XVIA.—Courts of Law	1,32	2,74	79	8,50	5,15	4,70	5,70	4,00	32,90
XVIB.—Jails	3,52	2,82	58	10,05	3,93	2,18	1,90	2,15	27,13
XVII.—Police	27	14	68	4,66	3,69	6,38	4,20	3,55	23,57
XVIII.—Marine	...	2,44	...	8,93		...	3	65	12,05
XIX.—Education	1,38	14	44	5,70	70	14	1,37	2,73	12,60
XX.—Medical	3	17	1	1,50	7	23	73	1,12	3,86
XXI.—Scientific and other Minor Departments	11	2	...	1,54	1,02	37	1,49	34	4,89
XXII.—Superannuation, etc.	8	2	2	68	31	61	33	2,34	4,39
XXIII.—Stationery and Printing	22	15	2	1,36	56	75	1,06	62	4,74
XXV.—Miscellaneous	45	35	43	7,97	2,36	1,38	1,38	59	14,01
XXXII.—Civil Works	63	66	47	4,00	8,11	3,68	1,07	7,85	26,47
TOTAL	8,11	9,90	3,44	55,45	25,90	20,44	19,56	25,04	1,68,74
Net Expenditure	65,33	1,06,46	46,76	2,81,67	2,21,54	1,38,46	2,05,48	2,40,95	13,06,65

Table B.

PROVINCIAL EXPENDITURE ACCOUNT, 1897.

(In thousands of rupees.)

	Central Provinces.	Lower Burma	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab	Madras	Bombay.	Total, excluding Upper Burma.	Upper Burma.	Total, including Upper Burma.
HEADS OF EXPENDITURE.											
3.—Land Revenue	11,81	22,97	9,59	38,31	42,67	26,78	48,40	51,72	2,55,15	20,36	2,75,51
5.—Customs	...	2,41	...	8,07	...	...	2,46	...	12,94	...	12,94
15.—Post Office	73	50	3	10	..	1,63	1,02	1,73	5,03	...	5,03
18.—General Administration	5,01	7,55	2,89	17,22	13,60	10,47	9,93	14,61	81,28	2,18	83,46
19A.—Courts of Law	9,99	15,28	6,15	89,31	52,56	32,95	46,92	46,68	2,99,85	8,91	3,08,76
19B.—Jails	5,70	9,69	1,02	22,06	15,70	9,54	10,51	6,70	80,95	3,05	84,00
20.—Police	14,63	31,24	15,47	61,00	50,07	39,48	46,04	53,20	3,11,13	58,45	3,69,58
21.—Marine	...	3,22	80	8,86	...	...	40	41	13,69	4,00	17,69
22.—Education	3,90	4,47	1,99	20,76	7,01	7,71	16,79	18,21	86,84	1,93	88,77
24.—Medical	3,24	2,66	2,36	18,66	7,64	6,25	13,07	16,00	69,88	2,00	71,88
25.—Political	44	...	1,73	22	6	...	84	3,65	6,94	...	6,94
26.—Scientific and other Minor Departments	60	55	11	4,51	1,83	1,15	4,20	2,25	15,20	48	15,68
29.—Superannuation, etc.	2,90	3,35	1,00	19,74	20,70	9,99	15,52	18,44	91,64	75	92,39
30.—Stationery and Printing	1,93	5,60	1,00	11,22	6,63	4,85	9,00	8,10	48,33	25	48,58
32.—Miscellaneous	74	62	62	2,52	1,14	65	1,52	2,08	9,89	23	10,12
45.—Civil Works	15,00	23,47	14,35	32,44	27,80	27,30	22,00	31,66	1,94,02	30,00	2,24,02
Contributions from Provincial to Local	1,00	—1,50	1,90	6,45	24,65	—6,30	79	4,95	31,55	...	31,55
Miscellaneous Adjustments	...	...	...	20	16	33	...	..	69	—71	—2
Lump Addition	...	...	1,14	...	...	1,27	1,50		3,91	...	3,91
TOTAL	77,62	1,31,99	62,14	3,97,65	2,72,22	1,74,06	3,50,91	2,82,32	16,18,91	1,31,88	17,50,79
RECEIPTS UNDER EXPENDITURE HEADS.											
VII.—Customs	...	20	...	91	...	...	73	...	1,84	...	1,84
XIII.—Post Office	14	..	...	5	...	11	...	...	30	...	30
XVIA.—Courts of Law	1,40	3,22	96	8,80	5,66	4,00	7,40	4,19	35,63	1,43	37,06
XVIB.—Jails	2,68	2,50	65	8,58	5,05	1,91	4,26	1,80	27,49	90	28,39
XVII.—Police	17	55	1,96	9,97	4,43	6,53	4,41	4,10	24,21	1,56	25,77
XVIII.—Marine	...	2,80	...	9,35	...	...	...	64	12,79	2	12,81
XIX.—Education	34	15	46	5,69	99	33	1,93	3,15	13,04	2	13,06
XX.—Medical	5	10	2	2,05	29	28	1,22	1,31	5,41	1	5,42
XXI.—Scientific Departments	12	1	...	2,45	1,16	49	2,13	24	6,51	4	6,55
XXII.—Superannuation, etc.	12	12	4	68	55	41	47	2,31	4,70	0	4,70
XXIII.—Stationery and Printing	28	21	2	1,32	1,09	77	1,38	70	5,77	...	5,77
XXV.—Miscellaneous	71	56	57	9,25	2,22	1,39	1,54	56	17,10	8	17,18
XXXII.—Civil Works	54	90	67	4,00	7,91	4,20	1,58	8,73	28,53	46	28,99
TOTAL	6,55	11,38	5,65	55,10	29,35	20,33	27,05	27,91	1,83,32	4,58	1,87,90
NET EXPENDITURE	71,07	1,20,61	56,49	3,12,55	2,42,87	1,53,73	2,23,86	2,54,41	14,35,59	1,27,30	15,[illegible]

PART II

DETAILS OF THE ACCOUNTS AND ESTIMATES.

Section I.—The Accounts of 1895-96.

94. The Revised Estimates of 1895-96 anticipated a surplus of Rx. 951,400 the actual surplus of the year in the closed Accounts is considerably higher, being Rx. 1,533,998. *Accounts of 1895-96.*

Explanations of the variations under the several heads of the Account figures from those of the Budget and Revised Estimates will be found in the Appropriation Report published in the *Gazette of India* of the 13th instant. The following is a general comparison of the Revised Estimates with the Accounts of the year:—

		Revised Estimate.	Accounts.	Accounts, better.	Accounts, worse.
REVENUE.					
India	Rx.	97,509,000	97,977,005	468,005	...
England	£	210,300	223,417	13,117	...
Exchange	Rx.	158,600	169,745	11,145	...
TOTAL	Rx.	97,877,900	98,370,167	492,267	...
EXPENDITURE.					
India—					
Imperial, Provincial, and Local	Rx.	69,003,900	68,998,722	5,178	...
Adjustment of Provincial and Local Surplus or Deficit	Rx.	+383,000	+379,109	3,891	...
NET	Rx.	69,386,900	69,377,831	9,069	...
England	£	15,701,000	15,603,370	97,630	...
Exchange	Rx.	11,838,600	11,854,968	...	16,368
TOTAL	Rx.	96,926,500	96,836,169	90,331	...
SURPLUS	Rx.	951,400	1,533,998	582,598	...

95. The Expenditure in India fell short of the amount taken in the Revised Estimate by Rx. 5,178, and the Revenue in India exceeded that taken in the Revised Estimate by Rx. 468,005. The division of these two improvements between Imperial and Provincial was— *1895-96. General Results.*

	Imperial.	Provincial and Local.
	Rx.	Rx.
Increase in Revenue	422,307	45,698
Saving in Expenditure	54,767	...
Excess in Expenditure	...	49,589

the improvement in the Imperial section being Rx. 477,074. The average rate of exchange for the year, 13·638*d.* the rupee, was slightly lower than that taken in the Revised Estimates, 13·68*d.* the rupee, the sales of Council Bills in the latter part of March—when the selling rates were above the average of the year—having been less than expected. The Revenue in England, including Exchange, exceeded the Revised Estimate by Rx. 24,262, while there was a saving in Expenditure in England, including Exchange, of Rx. 81,262. The two last-

mentioned amounts, being both on the Imperial section of the Account, added to the improvement in India, Rx. 477,074, make up the total improvement of Rx. 582,598 in the Accounts as compared with the Revised Estimate.

96. The most important items of the increase in Revenue in India were—

	Rx.
State Railways	183,594

The Railway traffic was heavy in March last.

	Rx.
Customs	127,078

The exports of rice and the imports of silver and cotton goods were large in March.

	Rx.
Salt	66,845

This occurred chiefly in Madras, the preference for payment of the duty in cash instead of taking credit on security having continued throughout March.

	Rx.
Opium	66,822

There was a slight revival in the Malwa Opium export trade in March last.

97. The variations in the Expenditure in India are unimportant, except increases of Rx. 113,264 under 14.—Interest (due to two years' interest instead of one year's only on one of the Service Funds having been charged in 1895-96: there will consequently be no charge in 1896-97) and of Rx. 54,778 under Military Works, and an overestimate of Rx. 88,088 under Army. Under other heads the Expenditure was, as a rule, less than in the Revised Estimate.

98. The Revenue in England exceeded the Revised Estimate by £13,117, the increase being in Army Receipts. The Expenditure in England fell short of the Revised Estimate by £97,630, the decrease occurring mainly in the purchase of stores.

99. The Expenditure not charged to Revenue amounted to Rx. 4,087,194, as compared with Rx. 4,327,200 entered in the Revised Estimate: the progress of expenditure in March last was not so great as was expected.

Section II.—The Revised Estimates of 1896-97.

100. The following is a general comparison of the Budget Estimates with the Revised Estimates of 1896-97:—

		Budget.	Revised.	Revised, better.	Revised, worse.
REVENUE.					
India	Rx.	97,316,800	93,273,600	...	4,043,200
England	£	174,100	319,400	145,300	...
Exchange	Rx.	129,800	210,800	81,000	.
TOTAL .	Rx	97,620,700	93,803,800	...	3,816,900
EXPENDITURE.					
India—					
Imperial, Provincial, and Local	Rx.	70,274,900	70,657,400	..	382,500
Adjustment of Provincial and Local Surplus or Deficit .	Rx.	—886,400	—1,228,500	342,100	...
NET .	Rx	69,388,500	69,428,900	...	40,400
England	£	15,009,400	15,880,600	28,800	...
Exchange	Rx.	11,859,700	10,481,200	1,378,500	...
TOTAL .	Rx.	97,157,600	95,790,700	1,366,900	...
SURPLUS + DEFICIT — .	Rx.	+463,100	—1,986,900	...	2,450,000

1896-97. Main features.

101. Famine in nearly all Provinces and plague in one Province are the governing factors of the year. The south-west monsoon rains ceased much earlier than usual, and a widespread failure of crops resulted. Though the winter rains have since been generally favourable, the distress is such that expenditure on Famine Relief has been necessary on a very heavy scale in the North-Western Provinces and Oudh, the Central Provinces, Bombay, and Bengal, and to a smaller extent in the Punjab, Madras, and Upper Burma; and in all the Provinces named, except Bengal (in which the Land Revenue, being permanently settled and levied at a lower rate than in other Provinces, is hardly affected by scarcity), large remissions or suspensions of Land Revenue and Provincial Rates have been made. The Railway Revenue has also been much reduced, a result largely due to the failure of crops; and Salt and other heads of Revenue have also been affected by the scarcity. In Bombay the plague has been added to the famine, and has seriously damaged both the trade and the Government Revenues. Fortunately it has not yet spread to other Provinces. There has, moreover, been a heavy loss of Revenue under Opium. On the other hand, the rate of exchange has risen during the year, the average rate being expected to be nearly 14·46*d.* the rupee, as compared with the rate of 13¾*d.* taken in the Budget Estimate: this has somewhat mitigated the effect, on the finances of the Government, of the calamities of the year. The final result is a deficit of about two crores.

1896-97. General Results.

102. The total Revenue in India is expected to fall short of the Budget Estimate by no less than Rx. 4,043,200 and the total Expenditure in India to exceed the Budget Estimate by Rx. 382,500. In England the Expenditure is slightly less than the Budget Estimate, and the Receipts are higher, but the important feature in connection with the sterling figures is again, as it was last year, the large saving secured by the rise in the rate of exchange.

1896-97. Decreases of Revenue in India. Land Revenue.

103. The falling-off in Land Revenue, including that due to Irrigation, is Rx. 2,432,100, and in Provincial Rates Rx. 131,800. The losses in the Provinces affected by famine are—

	Land Revenue.	Provincial Rates.
	Rx	Rx
North-Western Provinces and Oudh	1,199,700	101 000
Bombay	418,800	33,200
Madras	394,000	...
Central Provinces	204,600	5,000
Upper Burma	162,000	...
Punjab	94,900	16,300

In Assam also, the Revenue under these heads is expected to be slightly less than the Budget Estimate, but that reduction is not in any way connected with famine. In Bengal and Lower Burma the Budget Estimates will be more than realised.

Railway Revenue.

104. The loss in Railway Revenue is—

	Rx.
State Railways, Gross Receipts	797,000
Guaranteed Railways, Net Receipts	623,000

It is probably not incorrect to attribute the whole of this loss also to the plague in Bombay and Karachi, which has paralysed business in those cities, and to the scarcity, which being very widespread does not lead to traffic from one part of India to another as scarcity in one Province combined with plenty in another does. Indeed the loss due to these causes is probably greater, as the traffic receipts would probably, had these calamities not come upon the country, have exceeded the Budget Estimates, which were cautiously framed, the improvement in Railway earnings in 1895-96 having been specially great.

The following list of the principal diminutions in gross receipts will show that the loss in Railway Revenue has been nearly as widespread as that in Land Revenue :—

	Rx.
North-Western Railway	310,000
Rajputana-Malwa Railway	380,000
Oudh and Rohilkhand Railway	170,000
Bengal-Nagpur Railway	80,000
East Indian Railway	20,100
South Indian Railway	15,000
Southern Mahratta Railway	10,000
Great Indian Peninsula Railway	350,000
Bombay, Baroda and Central India Railway	260,000
Madras Railway	50,000

As an exception to the general rule of the year, there have been increases on some Railways, the only ones of importance being—

	Rx.
Eastern Bengal Railway	180,000
Burma Railway	65,000

These are due to specially good crops, in the first case, of jute, and in the second, of rice.

pium Revenue.

105. The loss in Opium Revenue amounts to Rx. 508,600.

The quantity of Bengal Opium sold is the same as was taken in the Budget Estimate. But the average price realised has been only R1,243-10-10 instead of R1,300 a chest. This has reduced the receipts in Bengal by Rx. 216,300.

The quantity of Malwa Opium exported has declined very seriously, with the result that the receipts in Bombay have fallen by Rx. 282,800.

Salt Revenue.

106. The reduction in Salt Revenue amounts to Rx. 261,800 : it is distributed over all the Provinces in which Salt Revenue is realised, except Bengal. In Burma the loss is Rx. 24,200 : the Salt administration in that Province is not yet satisfactory. The diminution in Madras of Rx. 110,100 is believed to represent mainly a postponement of payment of the duty from this year to next, the low price of Government paper having induced the dealers to avail themselves of the six months' credit which is allowed if security is pledged, but may also be partly due to the scarcity. In Bombay the loss of Rx. 105,000 is attributed to the scarcity and the paralysis of business caused by the plague. The smaller reduction of Rx. 30,000 in the Northern India Salt Department is probably also due in large part to the scarcity.

Excise Revenue.

107. The Excise Revenue will fall short of the Budget Estimate by Rx. 131,500. This loss also is attributable to the famine. The loss in the North-Western Provinces and Oudh is Rx. 125,000, in Bombay Rx. 60,000, in the Central Provinces Rx. 40,000, and in the Punjab Rx. 1,700. On the other hand, there are increases of Rx. 35,000 in Madras, Rx. 32,300 in Burma, and Rx. 25,000 in Bengal.

1896-97. Increases of Revenue in India.

108. In partial reduction of the heavy losses above set forth there have been increases under a few heads.

Irrigation Revenue.

109. The most important of these is an increase of Rx. 352,500 in the direct receipts of Major Irrigation Works : of this, Rx. 190,300 occur in the Punjab and Rx. 145,500 in the North-Western Provinces and Oudh. This small set-off against the effects of the famine on other Revenues is due to the same cause as the famine : the failure of rain has induced the cultivators to make greater use of irrigation. In paragraph 118 of the Financial Statement for 1896-97 it was explained that the Budget Estimate under this head was abnormally high, and had been subjected to careful scrutiny before being accepted. The further failure of the rains which was not anticipated in the Budget Estimate has raised the receipts still higher. In Bengal also the receipts from the water-rate on the Orissa and Sone Canals and from the navigation dues on the Orissa and Hidgellee

Tidal Canals have increased, and the Revised Estimate in Bengal exceeds the Budget Estimate by Rx. 19,000.

Mint Receipts.

110. The receipts under Mint exceed the Budget Estimate by Rx. 103,800. This is indirectly connected with the scarcity: the famine relief works lead to a very large absorption of copper coin: there is a gain on all copper coins issued, the nominal value of the pieces being greater than the cost of the copper and of manufacture. This gain is expected this year to reach the unprecedented amount of Rx. 122,000. The Calcutta Mint has been unusually busy in supplying the demand for copper, and both Mints are manufacturing in addition a specially large quantity of small silver coins, which are also required at the relief works.

Customs Revenue.

111. The Customs Revenue is expected to exceed the Budget Estimate by Rx. 34,800. There is an increase of Rx. 100,200 in the duty on silver, the imports of which have been higher than it was thought safe to take in the Estimate. On the other hand, the export duty on rice is expected to yield less than the Budget Estimate by Rx. 80,700, as much of the rice which would have been exported has been sent to the famine-stricken districts. On other articles there is no difference of importance between the Budget and Revised Estimates.

Interest Receipts.

112. In the Interest Receipts there was a solid gain of Rx. 124,700 from the premium at which the 3 per cent loan of four crores was issued. The increase under the head is, however, reduced to Rx. 79,300, mainly by the remission of Rx. 40,000 of interest due by the Calcutta Port Trust.

XXIV.—Exchange.

113. There is an increase of Rx. 61,400 under the head XXIV.—Exchange. The difficulties in the way of making accurate estimates under this head have been explained in previous Financial Statements.

1896-97. Increases of Expenditure in India.

Famine Relief.

114. The Expenditure in India like the Revenue has been overshadowed by the famine. When the Financial Statement issued, there was fear of scarcity only in the North-Western Provinces and Oudh, to meet which a provision of Rx. 70,000 was expected to be sufficient. The failure of the monsoon has, however, necessitated expenditure in every Province, except Lower Burma and Assam. The amounts required for this expenditure up to the end of this month according to the estimates of the Local Governments are—

	Rx.
North-Western Provinces and Oudh	1,100,000
Bengal	359,200
Central Provinces	335,000
Bombay	348,000
Punjab	115,900
Madras	80,700
Upper Burma	58,100
TOTAL	2,396,900

The Government of India have given the Local Governments full liberty to spend up to those amounts, or even beyond them, if necessary, for the relief of distress. But there is no doubt that the Local Governments (except those of the North-Western Provinces and Burma) have overestimated the probable expenditure. We know the total expenditure and the number of persons relieved up to the end of January, and also the number of persons relieved in February. On consideration of these data we believe that the total expenditure this year will not exceed Rx. 1,950,000, and we have therefore entered that amount in the Revised Estimate, distributing it as follows:—

	Rx.
North-Western Provinces and Oudh	1,100,000
Bengal	230,000
Central Provinces	215,000
Bombay	251,000
Punjab	55,900
Madras	40,000
Upper Burma	58,100
TOTAL	1,950,000

Of course, this reduction of the figures entered in the Revised Estimate will have no effect on the actual expenditure. In addition to the amounts above stated for the several Provinces, there is a small expenditure of Rx. 1,200 on the salaries of officers supervising relief operations in Native States, and of £8,700 in England on the purchase of seeds.

Distribution of Famine Relief Expenditure in 1896-97.

115. Under the Provincial Settlements all expenditure on Famine Relief, which is not borne by Local Funds, is in the first place charged in the Provincial column. But when the expenditure is of the magnitude which it has reached this year and is expected to reach next year, it is much more than Provincial Balances can meet and the charge is necessarily borne by Imperial also. The principle to be followed is stated in paragraph 67 above, and applying that principle the Government of India have, after consideration of the financial position of each Province, distributed the expenditure on Famine Relief in 1896-97 as follows:—

	Imperial.	Provincial.	Local.
	Rx.	Rx.	Rx.
Central Provinces	205,000	...	10,000
Upper Burma	57,300	...	800
Bengal	...	185,000	45,000
North-Western Provinces and Oudh	1,100,000	...	...
Punjab	...	23,100	32,800
Madras	...	32,500	7,500
Bombay	189,900	61,100	...
	1,552,200	301,700	96,100

1896-97. Other Increases of Expenditure in India.

116. In addition to the direct expenditure on Famine Relief, the scarcity has unavoidably caused increases under a large number of the ordinary heads: Government servants on low pay have had to receive compensation for the dearness of food, and the rise in prices has increased the cost of supplies purchased by various Departments. But when it was seen in October last that a large famine expenditure would be necessary, orders were issued to restrict as much as possible all ordinary expenditure. The result has been that, notwithstanding the increased expenditure caused by the rise in prices under nearly all the ordinary heads of Expenditure, there have been savings from the Budget Estimates. The only heads under which there will be excesses of importance over the Budget Estimates are—

	Rx.
Jails	99,100
Interest on Debt	100,400
Major Irrigation Works: Working Expenses	55,400

Jail Expenditure.

117. The increase in Jail expenditure is due entirely to the great cost of rations for the prison population. In Burma the expenditure this year is increased, to the relief of next year, by the purchase of considerable stocks of provisions in anticipation of a further rise in prices.

Interest Charges.

118. Of the excess under Interest, the fact that the Railway Capital Expenditure has not been so high as expected in March last, and that consequently the transfer from Ordinary to Railway Interest is reduced, accounts for Rx. 61,700. The remainder is due to the excess interest payments in connection with the conversion of the 3½ per cent loan of 1893-94 to 3 per cent, and to the payments of arrears of interest on expired loans having been greater than expected.

Irrigation Expenditure.

119. The excess in the Working Expenses of Major Irrigation Works has been caused by the necessity of repairing damages caused by floods to the Kistna, the Godavery and Cauvery Delta systems and the Srivaikuntam Anicut system in Madras at a cost of Rx. 29,000, and of repairs, costing Rx. 22,300, to the Western Jumna, Bari Doab, and Sidnai Canals in the Punjab rendered necessary by increased irrigation.

120. The important decreases of expenditure in India are— *1896-97. Decreases of Expenditure in India.*

	Rx.
Land Revenue	81,600
Opium	00,000
Forest	50,300
Interest on Other Obligations	51,400
Education	87,200
State Railways	185,800
Guaranteed Railways—Surplus Profits, etc.	145,000
Military Works	93,300
Army	274,400

121. The Punjab is the only Province in which the Land Revenue expenditure will exceed the Budget Estimate: the excess is Rx. 12,200, and is due to payment of compensation for dearness of provision, to additional expenditure on the survey and demarcation of holdings irrigated by the new Chenab Canal, and to the savings usually secured in the salaries of the officers present on duty in the Province in connection with leave having been somewhat overestimated in the Budget Estimates. *Land Revenue Expenditure.*

In all other Provinces there are considerable savings from the Budget Estimates. The Provincial Governments usually make more liberal provision than is found to be necessary.

122. The Local Governments usually estimate for a larger expenditure on Forests than is required. *Forest Expenditure.*

123. In paragraph 122 of the Financial Statement for 1896-97 it was explained that the estimate of Opium expenditure was taken somewhat lower than usual in consequence of the information as to the crop then in the ground. The crop proved to be still smaller, and the payments to cultivators for opium will accordingly be less by Rx. 90,000. *Opium Expenditure.*

124. The decrease in the Interest on Other Obligations is due to the payment in 1895-96 of interest payable in 1896-97 mentioned in paragraph 97, in consequence of which there will be no payment this year. *Interest on Other Obligations.*

125. The decrease under Education is due to the Local Governments having, as usual, made more liberal provision in the Budget Estimates than was required. *Education Expenditure.*

126. The working expenses of State Railways were reduced by the falling-off in traffic, which caused the larger loss in receipts. *Railway Expenditure.*

127. The decrease in the payments of Surplus Profits to Guaranteed Railways is a consequence of the decrease in the earnings of the Railways. *Surplus Profits.*

128. The Military Works Department was unable to spend the whole of the grant placed at its disposal. *Military Works Expenditure.*

129. Under the head Army the rise in the price of food for men and animals is expected to cause in the current year an excess over the Budget Estimate of Rx. 196,000: and the higher strength of the army, officers and men an excess of Rx. 46,000. On the other hand, the rise in the rate of exchange has caused a saving of Rx. 80,800 in Exchange Compensation Allowance, and of Rx. 24,000 in the cost of Australian remounts: the expenditure on mobilisation arrangements will be less than the Estimate by Rx. 120,000, about half of which is due to the expenditure being incurred in England, so that the provision in the India Estimates was unnecessary, and the other half to its having been found impossible to carry out the intended work; and savings under ordinary expenditure to the extent of Rx. 291,600 have been secured,—in some cases by postponing expenditure which it was intended to incur, but in most simply because the Budget Grants had been fixed on a more liberal scale than was required. *Army Expenditure*

130. One cause of saving which affects almost all the Expenditure heads in India is the rise in the rate of exchange above that assumed for the calculation of the cost of Exchange Compensation Allowances. The average rate taken for this purpose in the Budget Estimate was 13¾*d.* the rupee: the four *Exchange Compensation Allowances.*

quarterly rates with reference to which the Exchange Compensation Allowances have been paid are $14\frac{7}{32}d.$, $14\frac{3}{32}d.$, $14\frac{5}{32}d.$, and $14\frac{25}{32}d.$, yielding an average for the whole year of $14\frac{5}{16}d.$ The consequent saving amounts to Rx. 207,700.

1896-97. Revenue in England.

131. The Sterling Receipts are expected to exceed the Budget Estimate by £145,300. The three important items composing this increase are: the premium of £68,900 realised on the issue of $2\frac{1}{2}$ per cent India Stock; £27,500 interest on temporary investments of the cash balance, the rates of interest realised being higher; and £34,100 under Army Receipts mainly in connection with the Indian Troop Service.

1895-97. Expenditure in England.

132. The Sterling Expenditure is expected to be less than the Budget Estimate by £28,800. There is a saving of £137,500 under Army (of which £40,600 is a transfer to the head Special Defences and the remainder occurs chiefly under Stores and Troop Service) and of £25,600 under Interest (the Secretary of State having made good progress with the sale of Council Bills in the early part of the year was able to postpone the replacement of £1,000,000 India Bills discharged in May and to refrain from temporary borrowing from the Bank of England). These savings were largely counterbalanced by a number of excesses under other heads.

1896-97. Exchange.

133. The charge for Exchange on net Sterling Expenditure is less than in the Budget Estimate by Rx. 1,459,500. The net Sterling Expenditure is less by £174,100, and the exchange on this difference at $13\frac{3}{4}d.$ the rupee, the rate of the Budget Estimate, is Rx. 129,800 which is the saving in exchange due to the decrease in the sterling payments. The direct saving in exchange on sterling transactions from the rise in the rate of exchange from $13\frac{3}{4}d.$ to $14{\cdot}46d.$ the rupee is therefore Rx. 1,329,700.

Section III.—Budget Estimate of 1897-98.

1897-98. Statement of the gross figures.

134. The following is a general comparison of the Budget Estimates of 1897-98 with those of 1896-97:—

		1896-97.	1897-98.	1897-98, better.	1897-98, worse.
Revenue.					
India	Rx.	97,316,800	95,389,600	...	1,927,200
England	£	174,100	173,000	...	1,100
Exchange	Rx	129,800	114,200	...	15,600
Total	Rx.	97,620,700	95,676,800	...	1,943,900
Expenditure.					
India—					
Imperial, Provincial, and Local	Rx.	70,274,900	72,623,900	...	2,349,000
Adjustment of Provincial and Local Surplus or Deficit	Rx.	−886,400	−1,190,000	303,600	...
Net	Rx.	69,388,500	71,433,900	...	2,045,400
England	£	15,909,400	16,088,500	...	179,100
Exchange	Rx.	11,859,700	10,618,400	1,241,300	...
Total	Rx.	97,157,600	98,140,800	...	983,200
Surplus	Rx.	+463,100	−2,464,000	...	2,927,100

1897-98. Main features.

135. The famine continues in 1897-98 also to exert its malignant influence and to dominate the finances of India.

The expenditure on Famine Relief will be higher than in 1896-97: the loss of Land Revenue and of Railway Revenue, though diminished, will still be considerable; the revenue under some other heads will be diminished, and the expenditure under many ordinary heads will be increased, as indirect results of the scarcity.

The present low price of Bengal Opium and the stagnation of the export trade in Malwa Opium involve a heavy loss of Opium Revenue.

On the other hand, the rise in the rate of exchange secures a large saving, and there is a considerable reduction in Military expenditure.

The final result is a deficit of nearly two-and-a-half crores of rupees.

1897-98. Decreases of Revenue in India.

Land Revenue and Provincial Rates.

136. The Governments of the North-Western Provinces and Oudh, the Central Provinces, the Punjab, and Burma all consider that remissions or suspensions of Land Revenue will be necessary next year because of the famine, and the Estimates are less than the Budget Estimates of 1896-97 by the following amounts:—

	Land Revenue, including that due to Irrigation.	Provincial Rates.
	Rx.	Rx.
North-Western Provinces and Oudh	186,400	32,600
Central Provinces	264,600	...
Upper Burma	169,600	...
Punjab	95,200	17,700

In the other Provinces increases are expected to accrue in ordinary course, and will counterbalance to some extent the above losses: the net reduction in Land Revenue, including that due to Irrigation, is Rx. 436,500, and in Provincial Rates Rx. 48,100.

Railway Reven

137. As the effects of the famine and plague on Railway traffic are expected to continue next year, though not to so damaging an extent as this year, the Railway Receipts are taken lower than in the Budget Estimate for 1896-97 by—

	Rx.
State Railways—Gross Receipts	298,300
Guaranteed Railways—Net Receipts	603,000

Excise Revenue.

138. The Excise Revenue is taken at an amount less by Rx. 65,600 than the Budget Estimate of 1896-97. The reductions are—

	Rx.
Central Provinces	83,800
North-Western Provinces and Oudh	65,000
Bombay	60,000
Punjab	700

They are all attributable to the famine, or in Bombay to the famine and plague combined. Other Provinces estimate for the usual increases in Excise Revenue, that is to say, as a rule, estimate that the Revenue next year will be at least as high as the Revised Estimate of this year, and the increases in other Provinces (the highest being in Madras of Rx. 85,000) counterbalance a very large part of the loss above shown.

Opium Revenue.

139. The only other head of Revenue in India under which there is an important decrease is Opium; and there the loss is very heavy, amounting to Rx. 1,079,100, as compared with the Budget Estimate of 1896-97.

The price of Bengal Opium was taken at R1,300 a chest last March: the prices have since declined heavily, and we cannot assume that we shall receive so high a price next year. The average price at the sale of this month was R1,071 a chest, and the price for the Budget Estimate has been taken at that amount approximately, namely, R1,075 a chest. This lower price results in a loss of Rx. 877,500.

As explained in paragraph 105 above, the export trade in Malwa Opium is in a very depressed condition, and until there are clear signs of a revival, we are not justified in estimating for so high a revenue from the export duty as we did last March. The rate of duty was also reduced in July last by ₹50 a chest. The Bombay receipts have accordingly been taken Rx. 190,400 lower than last year.

1897-98. Increases of Revenue in India.

140. The increases of revenue which it has been found possible to include in the Budget Estimate for next year are few. The only ones of importance are—

	Rx.
Irrigation—Direct Receipts	224,400
Stamps	103,800
Post Office	56,600

Irrigation Revenue.

141. The increase in Irrigation revenue occurs in the Punjab Rx. 112,900, the North-Western Provinces and Oudh Rx. 99,700, and Bengal Rx. 15,000. A large part of the increase secured in Bengal this year (see paragraph 109 above) is expected to be continued. The opening up of new channels from the Chenab Canal will secure new revenue, and the conditions of the season warrant us in expecting a high revenue generally in the Punjab and the North-Western Provinces and Oudh, though not so high as in the current year.

Stamp Revenue.

142. The increase under Stamps occurs in Bengal Rx. 64,500, and in the Punjab Rx. 35,000. The Stamp revenue has improved very much in those two Provinces in the current year, and it is assumed that the improvement will be maintained next year. In Bombay owing to the plague, and in the North-Western Provinces and Oudh probably because of the famine, the Stamp revenue this year has declined considerably—by Rx. 34,000 in the former and Rx. 22,000 in the latter—, but it is hoped that the decrease may be made good next year.

Post Office Receipts.

143. The increase in Post Office receipts represents the normal annual increase in revenue.

1897-98. Increases of Expenditure in India.

Famine Relief.

144. The expenditure on Famine Relief entered in the Budget Estimates of 1897-98 amounts to the very large sum of Rx. 3,641,200. The amounts for the several Provinces are—

	Rx.
North-Western Provinces and Oudh	850,000
Bengal	1,004,800
Central Provinces	680,000
Bombay	670,300
Punjab	167,800
Madras	200,400
Upper Burma	66,600
TOTAL	3,639,900

These are the sums estimated as likely to be required by the several Local Governments, and as the Government of India are unwilling to take any step which would have even the appearance of putting any check on expenditure on this object other than the recognised checks prescribed in the Famine Codes, the estimates of the Local Governments have been accepted. The difficulty of any accurate forecast is very great, and experience alone can show whether the estimates are excessive or insufficient. We have good hope that the expenditure may be considerably less, if the monsoon is favourable.

In addition to the amounts above stated, there is an expenditure of Rx. 1,300 for the supervision of relief operations in Native States.

145. The following table gives for 1897-98 the information regarding the distribution of the expenditure on Famine Relief between Imperial, Provincial, and Local, which is given for 1896-97 in paragraph 115 above:— *Distribution of famine relief expenditure in 1897-98.*

	Imperial.	Provincial.	Local.
	Rx.	Rx.	Rx.
Central Provinces	677,900	...	2,100
Upper Burma	...	65,100	1,500
Bengal	701,300	221,800	81,700
North-Western Provinces and Oudh	850,000	...	...
Punjab	126,000	...	41,800
Madras	19,300	131,100	50,000
Bombay	570,300	...	100,000
	2,944,800	418,000	277,100

146. The other heads under which the Budget Estimates for Expenditure in India of 1897-98 exceed those of 1896-97 by important amounts are— *1897-98. Other Increases o Expenditure in India.*

	Rx.
Opium	60,100
Post Office	78,400
Jails	68,400
Police	70,500
Railway and Irrigation Interest	202,800
Land for Subsidised Railway Companies	128,000

147. In March last we had information that the yield of the poppy crop then in the ground was likely to be below the normal, and we therefore reduced the provision in the Budget Estimate for 1896-97 under Opium slightly below the amount required to pay for an average yield. This year the reports of the crop are not unfavourable, and we have therefore provided the sum required to pay for the normal amount of 100,000 maunds of opium. *Opium Expenditure.*

148. The increase under Post Office is rather higher than the normal annual increase of expenditure of the Department. *Post Office Expenditure.*

149. The increase under Jails is distributed over all the Provinces except Burma (where there is a large decrease of Rx. 19,200 for the reason explained in paragraph 117), Bengal, and Assam, and is due to the high price of rations and to the fear that the famine may have the effect of adding to the Jail population: it is quite possible that it may be found that too great allowance has been made for these two causes, and that the expenditure may be considerably lower than the Estimate. *Jail Expenditure*

150. The increase under Police occurs mainly in the following Provinces:— *Police Expenditur*

	Rx.
Bombay	20,300
North-Western Provinces and Oudh	31,400
Bengal	12,800

The cost of compensation for dearness of provisions accounts for much of these increases: it may prove to have been overestimated. Schemes of improvement in the organisation of the Police costing money are in progress in several Provinces, and the expenditure involved cannot be altogether stopped even in a year of straitened means like the present.

151. The increase under Railway and Irrigation Interest is the interest on the new Capital Expenditure. *Railway and Irrigation Interest.*

152. The increase under Subsidised Railways is caused by the rapidly increasing number of new branch lines and extensions of Railways belonging to Companies, all of which receive the Railway land from the Government free of cost. The more important payments for land in 1897-98 are— *Subsidised Railways.*

	Rx.
Mymensingh-Jamalpur Railway	11,500
South Behar Railway	20,000
Brahmaputra-Sultanpore Railway	30,000
Bhagulpur Bausi-Baidyanath Railway	52,500
Branches of the Bengal and North-Western Railway	70,000
Tinnevelly Quilôn Railway	15,000
Tapti Valley Railway	17,200

153. Under the following heads the expenditure in India is expected to be less than in the Budget Estimates of 1896-97 :—

	Rx.
Interest	31,600
Marine	52,200
Guaranteed Railways—Surplus Profits, Land, etc.	322,500
Minor Irrigation Works	161,700
Civil Works	359,600
Army	511,200
Special Defences	49,100

154. The reduction in the Interest charge is caused by the transfer to Railway and Irrigation Interest, Rx. 202,800 (see paragraph 151 above), and by the conversion of the bulk of the 3½ per cent loan of 1893-94 to 3 per cent and the discharge of the remainder, Rx. 52,400, counterbalanced by the interest at 3 per cent on the public loan of Rx. 4,000,000 and on the special loan for the currency investment of Rx. 2,048,700 raised this year. The Estimate includes provision for the interest for part of the year on the new loan of Rx. 4,000,000 which is to be raised in the year.

155. The reduction in Marine expenditure occurs mainly as under :—

	Rx.
Royal Indian Marine	16,100
Lower Burma Marine Department	21,700
Upper " " "	10,000

In the Royal Indian Marine the loss of the *Warren Hastings* will cause some increase of expenditure, as the hire of transport will cost more than the savings in the salaries and victualling charges of establishments afloat. This increase is, however, more than counterbalanced by reductions in the purchase of marine stores and coal: a larger part of the expenditure on those purchases is taken as recoverable from other Departments on the basis of past actuals, and the supplies for the repair of Her Majesty's ships in the Persian Gulf are for the future to be deducted from expenditure instead of being treated as receipts.

In Lower Burma, the heavy expenditure of 1896-97 was required for the construction of new light ships and lights, and is not necessary next year.

In Upper Burma, two steamers, the *Tammu* and the *Patrick* have been reduced.

156. Under the head Guaranteed Railways—Surplus Profits, Land, etc., there is a reduction of Rx. 431,800 in the payments to the three old Guaranteed Railway Companies on account of their moiety of surplus profits: the decline in the traffic reduces the surplus profits, and on the Bombay, Baroda and Central India Railway the profits will be further reduced by heavy outlay on the renewal of girders. On the other hand, the provision of land for branches of the Companies' Railways will involve the following outlay in 1897-98 :—

	Rx.
Calicut-Cannanore Railway	98,600
Amalner-Jalgaon Railway and Chalisgaon-Dhulia Railway	20,000

157. The decrease in the expenditure on Minor Irrigation Works occurs chiefly in Madras Rx. 96,900: some large irrigation projects have been completed in Madras, and work has not yet been begun on the new schemes in contemplation in the future. In Bengal, Lower Burma, and Bombay also, the expenditure will be decreased by Rx. 27,400, Rx. 19,000, and Rx. 14,800.

158. The reduction under Civil Works is due to the fact that the large Famine outlay and the reduction of Provincial balances necessitate the postponement of all expenditure which it is possible to postpone, both Imperial and Provincial.

Army Expenditure

159. In accounting for the decrease under Army Expenditure in India the first item to be mentioned is the large one of Rx. 394,000, being the initial expenditure on the completion of mobilisation arrangements which was specially provided this year. The provision for expeditions and special services is less by Rx 61,600 than that in the Budget Estimate of 1896-97. There are reductions of Rx. 130,700 in Exchange Compensation Allowance, Rx. 195,300 in the pay of the British Troops, and Rx. 8,400 in the cost of Australian remounts, all due to the rise in the rate of exchange. Lastly, considerable reductions of the grants of the Commissariat, Clothing, and Ordnance Supply Departments have been enforced.

On the other hand, the high prices caused by the scarcity have necessitated increased provision, to the extent of Rx. 399,300, for the cost of food for men and animals and for compensation for dearness of provisions. We hope that this, like other provisions of a similar kind under other heads, may prove to be excessive.

Special Defences

160. As explained in paragraph 162 of the Financial Statement of March last, the expenditure on Special Defences has now been practically completed. Any expenditure of this nature in India which may be required in future will be incurred from the grant for Military Works.

1897-98. Exchange Compensation Allowances.

161. The rate assumed in the Budget Estimate as the average rate, with reference to which Exchange Compensation Allowance will be paid, is 1*s.* 2¾*d.* As the rate for this purpose in the Budget Estimate of 1896-97 was 1*s.* 1¾*d.*, there is a considerable saving under most heads on this item of expenditure, amounting in all to Rx. 315,700.

1897-98. Revenue in England.

162. The estimate of sterling receipts in England does not differ appreciably from that for 1896-97.

1897-98. Expenditure in England.

163. The sterling expenditure will exceed the amount taken in the Budget Estimates of 1896-97 by £179,100.

The heavy expenditure on the construction of Railways and on Famine Relief has seriously diminished the amount of money available in India to meet the drawings of the Secretary of State: it has therefore become necessary to reduce the sales of Council Bills from £16,500,000 to £13,000,000, and for the Secretary of State, in order that he may be able to meet his disbursements, to borrow £3,500,000 in London, in addition to replacing the India Bills for £1,000,000 which he was able to discharge without replacement this year. The sterling interest payments are consequently increased by £61,400. There is an increase of £45,000 in the purchase of stores for the Telegraph Department: it was mentioned in paragraph 124 of the Financial Statement of March last that the stock of stores requires replenishing. There is an increase of £100,500 in the charge for interest on Capital deposited by Railway Companies: the programme of Railway construction sanctioned by the Secretary of State, in addition to the direct borrowing of £3,500,000 by him, necessitates the raising of guaranteed loans by Railway Companies to the extent of £2,050,000, and the interest on them has to be met and charged in the Railway Revenue Account. Under Army, the payments to the War Office are in excess of the Budget Estimate of 1896-97 by £30,000 for Effective Services, and £21,500 for Non-Effective Service: the other Non-Effective Sterling charges are in excess by £44,100; but, on the other hand, the other Effective charges are less by £150,700, the larger part of the reduction being under Stores.

1897-98. Exchange.

164. In 1897-98 the charge for Exchange on the net Sterling Expenditure is less than in the Budget Estimate of 1896-97 by Rx. 1,225,700. The net Sterling Expenditure is more than in the Estimate of 1896-97 by £180,200, and the exchange on this difference at 13¾*d.* the rupee is Rx. 134,300. The direct saving from the rise in the rate of exchange from 13¾*d.* to 14·46*d.* the rupee is therefore Rx. 1,360,000.

Section IV.—Examination of the Estimates under the more important heads of Revenue and Expenditure.

LAND REVENUE.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
REVENUE—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Including that due to Irrigation— India, General	175,044	143,356	145,711	150,000	151,800	153,100
Central Provinces	692,222	658,389	767,332	864,600	600,000	600,000
Upper Burma	722,809	798,181	757,019	797,000	635,000	627,400
Lower Burma	1,609,106	1,658,524	1,727,985	1,760,000	1,780,000	1,795,500
Assam	561,728	602,190	597,671	614,200	600,000	614,600
Bengal	3,871,432	3,890,942	3,905,221	3,894,700	3,920,000	3,925,000
North-Western Provinces and Oudh	6,054,373	5,872,663	6,134,442	6,113,900	4,614,200	5,927,500
Punjab	2,445,535	2,410,721	2,440,115	2,457,100	2,362,200	2,361,900
Madras	5,488,492	5,594,408	5,592,141	5,601,700	5,207,700	5,776,000
Bombay	4,715,794	4,555,937	4,954,982	4,770,000	4,351,200	4,805,700
TOTAL	26,336,535	26,184,411	27,022,619	27,023,200	24,591,100	26,586,700
Shown under XXIX.—Irrigation	746,926	776,139	821,664	929,900	891,900	940,500
Shown under I.—Land Revenue	25,589,609	25,408,272	26,200,955	26,093,300	23,699,200	25,646,200
EXPENDITURE—						
District Administration	1,836,660	1,845,760	1,875,769	1,900,200	1,875,600	1,898,700
Other Charges	2,184,953	2,202,372	2,221,348	2,275,600	2,218,800	2,208,000
TOTAL	4,021,613	4,048,132	4,097,117	4,175,800	4,094,400	4,106,700

165. The above figures of Revenue reveal with vivid distinctness the effects of the famine. In paragraph 138 of the last Financial Statement the fact was noticed that the progress of Land Revenue had received a check in consequence of the failure of the cold weather rains in Northern India. The failure of the monsoon of 1896 has now caused wholesale retrogression, and the total Land Revenue this year is reduced to an amount lower than any year since 1891-92. A partial recovery is hoped for next year, but we cannot expect to collect a Land Revenue of the full present normal standard until another year has passed. The amounts of the loss of Land Revenue in each Province are stated in paragraphs 103 and 136.

OPIUM.

	Accounts, 1893-94	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue—						
Bengal—Sale of Opium	4,808,376	5,321,390	5,240,349	5,070,000	4,850,400	4,192,500
Bombay—Pass Fees	1,600,530	1,801,258	1,655,907	1,590,000	1,303,100	1,400,000
Excise Opium and other Revenue	218,665	201,109	227,666	235,300	228,200	223,700
TOTAL . Rx.	6,627,571	7,323,757	7,123,922	6,895,300	6,386,700	5,816,200
Expenditure—						
Payments to Cultivators including purchase of Opium . Rx.	1,679,776	1,417,713	1,807,400	2,340,000	2,295,700	2,400,000
Other Charges . Rx.	194,722	195,792	200,573	253,900	208,200	254,000
England . £	1,278	1,419	550	800	900	400
Exchange . Rx.	831	1,181	418	600	600	300
TOTAL . Rx.	1,876,607	1,616,105	2,068,941	2,595,300	2,505,400	2,654,700
Statistics—						
Bengal—						
Chests sold	43,353	39,780	37,695	39,000	39,000	39,000
Average price . R	1,109	1,338	1,390	1,300	1,243	1,075
Chests produced	40,506	33,329	35,953	...	45,041	..
Chests in Balance, March 31st	31,745	25,293	23,551	...	29,592	...
Reserve, December 31st	1,814	1,279	—2,652	...	342	...
Bombay—						
Chests passed for export	26,675½	29,577½	25,475½	24,461	21,250½	23,333
Rate of Duty . R	600	600 & 650	650	650	650 & 600	600

166. Falling prices for Bengal Opium and a languishing export trade in Malwa Opium account for the diminished Opium Revenue shown above. What the reasons for those conditions are we do not venture to say with any confidence, but what information we have leads us to fear that increased production of Opium in China and more successful competition of the Chinese with the Indian drug are mainly responsible. Detailed explanations regarding Revenue will be found in paragraphs 105 and 139, and regarding Expenditure in paragraphs 123 and 147.

SALT.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Northern India (a)	1,838,656	1,894,320	1,905,325	1,930,000	1,900,000	1,947,800
Burma (b)	167,590	118,989	156,032	165,000	140,800	150,000
Bengal (b)	2,374,133	2,458,219	2,488,620	2,470,000	2,477,500	2,505,400
Madras (a)	1,629,776	1,795,354	1,997,489	1,820,000	1,700,900	1,840,200
Bombay (a)	2,218,721	2,398,867	2,314,379	2,315,000	2,210,000	2,290,600
TOTAL	8,228,876	8,665,749	8,861,845	8,700,000	8,438,200	8,734,000
Charges	474,405	498,415	521,044	566,900	529,100	570,200

(a) Chiefly excise on local manufacture. | (b) Chiefly duty on imported salt.

167. The failure of Revenue this year may be ascribed, except in Burma and Madras, to the scarcity and the plague (see paragraph 106). Next year a recovery is expected, and there will also be an increase of about Rx. 50,000 from the enhancement of the duty on Kohat Salt from 8 annas to R2-8 a Lahori

maund. That increase was ordered from the 15th of July last, the main object being to enable the Government to abolish—it is hoped at an early date—the troublesome Indus protective line, the maintenance of which is necessary so long as there is a material difference in the rates of duty on Cis-Indus and Trans-Indus Salt. The measure has produced no increase of Revenue this year, because ample notice was intentionally given of the change and very considerable clearances were effected before the enhancement took effect; but those stocks must now be nearing exhaustion, and an increase of Revenue will certainly be realised next year.

The saving in Expenditure in 1896-97 occurs chiefly in Madras Rx. 26,400: the Madras Government usually overestimates the amount required for expenditure under this head. The charges of the Northern India Salt Department are also less than the Budget Estimate by Rx. 8,000, the manufacturing charges at Sambhar having been lower than expected. In Bengal Rx. 5,000 was provided for a preventive establishment in the salt-bearing districts other than Orissa, but the measure is not yet matured. A provision of Rx. 20,000 is made for the same purpose in 1897-98. After long and careful inquiry the Government of Bengal has been convinced that extensive illicit dealings in Salt are prevalent in some of the coast districts, and it is hoped that a scheme to protect this important branch of the Revenue in Bengal may be matured and sanctioned in time to be brought into operation in 1897-98.

STAMPS.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
REVENUE.						
Court Fees and Plain Paper	3,063,463	3,162,521	3,224,216	3,228,800	3,232,600	3,277,500
Commercial and other Stamps	1,368,399	1,383,285	1,418,875	1,422,900	1,451,100	1,476,600
Other Revenue	77,489	79,874	83,964	81,000	87,800	82,400
TOTAL . Rx.	4,509,351	4,625,680	4,727,055	4,732,700	4,771,500	4,836,500
Charges—						
India . Rx.	92,424	93,211	95,158	96,600	95,400	97,300
England (Stores) £	38,875	45,103	43,192	46,000	41,000	29,800
Exchange . Rx.	25,263	37,525	33,044	34,300	27,100	19,700
TOTAL . Rx.	156,562	175,839	171,694	176,900	163,500	146,800

168. The only explanations required under this head will be found in paragraph 142 above.

EXCISE.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	1,214,817	1,256,235	1,337,850	1,330,000	1,355,000	1,345,000
North-Western Provinces	572,202	574,554	540,459	565,000	440,000	500,000
Madras	1,287,466	1,367,157	1,438,405	1,445,000	1,480,000	1,530,000
Bombay	1,071,765	1,100,897	1,164,147	1,160,000	1,100,000	1,100,000
Other Provinces	1,242,323	1,228,833	1,232,556	1,244,700	1,238,200	1,204,100
TOTAL	5,388,573	5,527,676	5,722,417	5,744,700	5,613,200	5,679,100
Charges	193,375	192,809	207,957	221,500	212,800	211,400

169. The usual development of Excise Revenue has been checked by the famine. Reference for details may be made to paragraphs 107 and 138.

PROVINCIAL RATES.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
District Local Funds	2,080,643	2,074,933	2,184,443	2,151,800	2,096,200	2,206,300
Provincial Cesses, including Famine Insurance	690,918	692,610	664,081	692,600	654,800	599,200
Village Service and Patwaris	608,886	613,959	734,443	693,200	669,400	681,600
Other Cesses	131,124	129,652	124,038	132,200	117,600	134,600
TOTAL	3,514,571	3,541,154	3,707,005	3,669,800	3,538,000	3,621,700
Charges	53,809	56,438	52,675	56,600	52,800	54,600

170. This Revenue has suffered, with Land Revenue, from the famine.

CUSTOMS.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPORT DUTIES—						
Arms, Ammunition, and Military Stores	35,133	32,238	33,867	32,400	33,400	33,000
Liquors—Spirits	529,505	549,952	591,003	546,700	584,500	581,300
Other sorts	60,046	61,657	71,583	63,800	68,000	66,500
Articles of Food and Drink	18,871	299,515	311,108	312,300	303,700	310,700
Chemicals, Drugs, Medicines, etc.	3,498	92,740	102,397	97,200	101,000	98,500
Silver Bullion and Coin	3,697	319,192	355,869	250,000	350,200	245,200
Other Metals and Manufactures of Metals	36,230	206,723	257,871	224,900	234,100	239,800
Oils	263,868	323,727	408,690	397,700	399,300	391,800
Manufactured Articles / Raw Materials and Unmanufactured Articles	30,987	586,135	541,946 / 113,027	648,200	611,000	660,700
Cotton Goods	...	385,268	1,183,443	904,700	905,300	904,900
TOTAL IMPORT DUTIES	987,835	2,887,147	3,970,804	3,477,900	3,590,500	3,532,400
Excise Duty on Cotton Goods	...	10,392	63,915	115,000	111,500	109,100
EXPORT DUTIES—						
Rice	663,026	906,538	930,616	838,700	758,000	800,000
Land Customs and Miscellaneous	31,512	50,878	51,943	50,300	56,700	50,400
GRAND TOTAL	1,682,373	3,854,955	5,017,278	4,481,900	4,516,700	4,491,900
Charges	143,736	174,547	202,948	207,300	202,000	210,700

171. The two important variations under this head are the continued high imports of silver and the falling-off in the exports of rice which has been largely diverted to India in consequence of the scarcity. The other heads will realise this year fairly closely the amounts estimated last March. For next year the imports of silver are taken lower than the actuals of the last three years, as it is not yet considered safe to estimate that these represent the normal annual imports,

and the rice exports are taken about Rx. 50,000 higher than in the Revised Estimate for 1896-97. The duties on cotton goods are also taken approximately at the same amount as in 1896-97: it is quite possible that one effect of the scarcity and distress in India may be to cause a considerable reduction in the imports of cotton goods, but it is not considered necessary to assume this for the estimate, especially as the estimate as a whole is moderate and cautious.

ASSESSED TAXES.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Deduction by Government from Salaries, Pensions, and Interest payments	435,138	450,557	447,688	456,000	442,400	445,000
Other Collections	1,304,033	1,348,503	1,387,501	1,387,200	1,413,100	1,405,300
TOTAL	1,739,171	1,808,060	1,835,189	1,843,200	1,855,500	1,859,300
Charges	31,060	29,771	29,868	31,400	30,300	32,700

172. This Revenue also has suffered from the famine and plague. In Bombay the receipts are expected to fall short of the Budget Estimate of 1896-97 by Rx. 12,700 this year and Rx. 30,200 next year; in the North-Western Provinces and Oudh, by Rx. 7,500 and Rx. 5,000; and in the Punjab, by Rx. 2,000 this year. The other Provinces show moderate progress.

FOREST.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	1,723,022	1,631,548	1,660,504	1,732,300	1,768,500	1,756,200
Expenditure	906,407	913,449	911,161	1,045,800	999,900	1,076,100
NET	816,615	718,099	749,343	686,500	768,600	680,100

173. This is another head which is suffering from the effects of the famine and from measures taken to relieve the famine-stricken population. The Revenue this year will fall short of the Budget Estimate by Rx. 34,700 in Bombay, Rx. 35,800 in the Central Provinces, and Rx. 16,700 in the North-Western Provinces and Oudh. On the other hand, there are increases of Rx. 74,500 in Burma, Rx. 32,600 in Madras, and Rx. 12,600 in the Punjab. The results for next year are slightly better, and similar in distribution to those for this, except that the very high Revenue in Burma is not assumed to be likely to recur.

INTEREST RECEIPTS.

		Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
India	Rx.	858,921	808,121	801,267	839,600	918,900	833,000
England	£	10,041	3,789	13,516	5,000	101,400	5,000
Exchange	Rx.	6,525	3,152	10,269	3,700	67,000	3,300
TOTAL	Rx.	875,487	815,062	825,052	848,300	1,087,300	841,300

174. The increases in 1896-97 are explained in paragraphs 112 and 131. It is not considered safe to count on receiving similar special receipts next year.

INTEREST EXPENDITURE.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
Interest on Debt—						
India . . .	4,273,814	4,573,871	3,731,433	3,707,000	3,745,000	3,878,200
Deduct charged to—						
Irrigation .	1,165,558	1,194,115	1,222,409	1,254,100	1,253,400	1,285,000
Railways .	3,346,574	3,517,197	3,686,287	3,926,900	3,865,200	4,098,800
Balance charged to Interest Rx.	—238,318	—137,441	—1,177,263	—1,471,000	—1,373,600	—1,505,600
England . £	2,505,280	2,611,921	2,622,695	2,656,400	2,030,800	2,717,800
Exchange Rx.	1,628,094	2,173,077	1,992,044	1,980,200	1,736,300	1,793,800
Interest on other Obligations—						
On Savings Bank Balances . Rx.	367,966	296,968	338,497	328,800	348,500	350,000
Other items—including Exchange . "	183,347	179,492	268,226	185,300	114,100	104,000
TOTAL . Rx.	4,446,369	5,124,017	4,044,799	3,676,700	3,456,100	3,550,000
Debt outstanding, March 31st—						
Sterling . £	114,113,792	116,005,826	115,903,732	116,090,526	114,984,932	110,484,932
Rupee Debt—						
4 per cent . Rx.	100,706,332	5,556,946	5,436,298	107,507,640	5,316,298	5,196,198
3½ per cent "	3,551,280	95,492,040	96,462,450		96,014,340	90,014,340
3 per cent "	...	...	...		10,935,800	14,035,800
Other Debt "	1,288,466	3,324,754	1,8[illegible]0,180		1,654,130	1,499,130
Savings Bank Balances . "	10,322,541	10,535,018	11,121,252	11,862,618	10,880,152	11,308,152

175. The figures for 1896-97 have been explained in paragraphs 118, 124, and 132. The heavy borrowing to which it has been necessary to resort both in India and in England explains the increase of the total charges for Interest on Debt: that involves a permanent annual addition to the expenditure. The distribution of the total between Ordinary and Public Works Debt is explained in paragraphs 118 and 154.

POST OFFICE, TELEGRAPH, AND MINT.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POST OFFICE—						
Revenue	1,561,263	1,631,815	1,713,495	1,770,700	1,772,800	1,827,300
Expenditure	1,557,457	1,606,281	1,643,798	1,692,600	1,714,100	1,749,300
NET .	+3,806	+25,534	+69,697	+78,100	+58,700	+78,000
TELEGRAPH—						
Revenue Accounts—						
Revenue	959,096	978,697	1,085,940	1,106,400	1,078,200	1,088,000
Expenditure	684,782	732,044	737,907	795,200	775,900	782,200
NET .	+274,314	+246,653	+348,033	+311,200	+302,300	+305,800
Capital Expenditure . . .	217,351	75,904	159,946	192,800	179,000	306,500
MINT—						
Revenue	227,355	35,106	40,918	37,200	141,000	67,500
Expenditure	91,080	51,946	53,229	52,900	59,400	53,200
NET .	+136,275	—16,840	—12,311	—15,700	+81,600	+14,300

176. The Post Office receipts continue to increase satisfactorily. But both this year and next the increase of expenditure is specially heavy: this is due to the famine, the high prices necessitating payment of compensation for dearness of provisions to postal servants on low pay and larger expenditure on the feed of ponies and bullocks employed on the Passenger and Bullock Train Services.

177. The progress of Telegraph receipts has undergone a temporary check. The traffic has not been brisk this year: both this year and next there is a loss of revenue owing to its having been deemed right to reduce the rent charged to Railways for the use of wires and instruments; and next year it is expected that certain arrangements which are in contemplation for the quicker delivery of messages classed as "deferred" may reduce the receipts by causing a larger use of "deferred" instead of "ordinary" messages.

178. The figures of Telegraph expenditure on Revenue Account are normal. The large increase of Telegraph Capital Expenditure is necessitated by the rapid rate of the construction of Railways, as Telegraph lines must be constructed on all new Railways.

179. The increase in the Mint receipts in 1896-97 has been explained in paragraph 110; the expenditure is slightly increased by the large amount of work in the coinage of copper and small silver: the receipts under Gain on copper coinage will be higher than usual next year also, as the demand for copper will continue until it is possible to close the Famine Relief Works: this gain is taken at Rx. 50,000 in the Budget Estimate of 1897-98 as compared with Rx. 122,000 this year.

CIVIL DEPARTMENTS.

		Accounts, 1893-94.	Accounts, 1894-95	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
General Administration	India	1,519,132	1,586,216	1,594,089	1,575,800	1,581,300	1,573,900
	England	265,812	273,303	243,955	251,600	261,600	256,400
	Exchange	172,742	227,384	185,350	187,500	172,600	169,200
Law and Justice	Courts	2,996,460	3,070,575	3,090,807	3,112,400	3,092,100	3,119,300
	Jails	924,053	905,140	956,762	972,300	1,071,400	1,040,700
Police		3,919,785	3,989,003	4,040,817	4,113,900	4,138,300	4,184,300
Marine	Imperial (a)	595,675	531,281	507,702	578,400	557,800	515,500
	Provincial	158,581	141,361	145,410	167,100	165,600	176,100
Education		1,471,761	1,511,223	1,530,489	1,648,100	1,561,300	1,626,200
Ecclesiastical		176,602	185,521	192,410	195,700	189,800	193,700
Medical		979,122	1,015,230	1,030,915	1,073,900	1,065,800	1,070,800
Political		965,828	897,584	1,062,183	980,600	999,000	983,600
Scientific and Minor Departments		492,287	501,388	495,971	542,200	525,800	552,100
TOTAL Rx.		14,637,840	14,835,209	15,172,860	15,399,500	15,383,300	15,467,800

(a) Includes Upper Burma charges up to 1896-97.

180. The rise in the rate of exchange will diminish the expenditure under most of these heads by reducing the charges for Exchange Compensation Allowance and for exchange on sterling transactions. On the other hand, the charges under nearly all of them are increased by the rise of prices caused by the scarcity.

181. It will be noticed that, with the exception of Jails and Police, the increase of expenditure under the several heads is at a much lower rate than the usual annual increase: indeed, excluding those two heads (and on the other side the Exchange on sterling expenditure), the total expenditure is less than the Budget Estimate of 1896-97. The severe strain thrown on the Revenues, both Imperial and Provincial, by the famine has rendered necessary the exercise of rigid economy wherever economy is possible.

182. The expenditure on Jails is specially high both this year and next: the rise in prices, besides causing expenditure on compensations for dearness of provisions, as under the other heads of the group, increases the cost of the prisoners' rations. Under Police the expenditure on compensation for dearness of provisions is higher than under any other head; and it is also necessary to continue the progress already begun in costly schemes of improvement in Police administration.

MISCELLANEOUS CIVIL CHARGES.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
Territorial and Political Pensions	508,443	471,077	454,082	455,500	443,400	435,900
Civil Furlough and Absentee Allowances—						
India	1,548	1,271	793	1,100	700	900
England	197,521	220,651	223,537	226,000	228,000	226,000
Exchange	128,362	183,578	169,837	168,500	150,500	149,200
Superannuation Allowances and Pensions—						
India	910,547	944,865	969,146	907,000	1,001,100	1,026,100
England	1,784,051	1,788,008	1,817,694	1,846,500	1,873,000	1,884,200
Exchange	1,159,303	1,488,343	1,381,029	1,376,500	1,236,200	1,243,600
Stationery and Printing	683,181	695,189	685,187	715,500	693,100	704,700
Miscellaneous	273,831	271,823	232,027	242,800	230,900	242,400
TOTAL RX.	5,646,877	6,065,705	5,933,332	6,030,300	5,862,900	5,913,000

183. The characteristics of the expenditure under this group continue the same as explained in previous Financial Statements.

FAMINE RELIEF AND INSURANCE.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Famine Relief	496	10,258	18,301	75,000	1,905,700	3,641,200
Construction of Protective Railways	1,060,954	556,867	529,867	473,500	...	..
Ditto ditto Irrigation Works	56,351	43,110	38,317	50,000	47,200	25,000
TOTAL	1,117,801	610,235	586,485	598,500	2,012,900	3,666,200
Net Charge on account of the Bengal-Nagpur and the Indian Midland Railways shown in the Railway Revenue Account	371,768	389,765	413,515	401,500	435,600	456,500
TOTAL EXPENDITURE CHARGEABLE TO THE FAMINE GRANT	1,489,569	1,000,000	1,000,000	1,000,000	2,448,500	4,122,700

184. This expenditure is the main feature of the finances of both years, and has been so fully discussed in preceding paragraphs of this Statement that it is unnecessary to add anything here, except to notice that as the direct charges for Famine Relief largely exceed the limit fixed in normal years for the Famine Insurance Grant, it has been necessary to remove the charges for the construction of Protective Railways from the head: the expenditure on them, however, is being continued, the charges being shown under Head 48 of Expenditure not charged to Revenue, a course which is permissible as the Railways are expected to yield a return of 4 per cent when completed.

RAILWAY REVENUE ACCOUNT.

		Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
STATE RAILWAYS—							
Gross Receipts . . .	Rx	16,879,107	18,152,155	18,558,699	18,322,100	17,525,000	18,023,700
Working Expenses . .	Rx.	8,263,975	8,791,031	9,040,836	9,010,800	8,825,000	9,027,300
Interest and other Charges—							
India	Rx.	3,358,968	3,532,222	3,700,813	3,043,100	3,880,000	4,118,300
England . . .	£	3,589,593	3,584,284	3,586,219	3,012,000	3,629,900	3,702,400
Exchange . . .	Rx.	2,332,751	2,982,068	2,724,699	2,692,000	2,395,700	2,443,600
Net Result . . .	,,	−666,180	−737,450	−403,868	−976,400	−1,205,000	−1,267,000
GUARANTEED RAILWAYS—							
Net Traffic Receipts . .	Rx.	3,383,512	3,050,311	3,275,238	3,233,000	2,610,000	2,630,000
Surplus Profits, Interest and other Charges—							
India	,,	607,753	638,588	533,137	632,400	488,600	310,200
England	£	2,154,720	2,154,714	2,161,563	2,160,700	2,100,800	2,169,400
Exchange . . .	Rx.	1,400,277	1,792,088	1,642,190	1,610,700	1,426,200	1,431,800
Net Result . . .	,,	−778,938	−1,535,679	−1,061,752	−1,170,800	−1,465,700	−1,281,400
Other Receipts . . .	,,	34,054	41,614	25,252	28,100	24,900	28,700
Other Charges . . .	,,	124,439	117,054	89,000	195,200	163,800	296,200
STATISTICS—							
State Railways—							
Capital Expenditure to March 31—							
Expenditure by Government .		114,277,052	118,718,037	122,701,781	128,870,437	126,535,681	132,381,581
Ditto by Companies .		24,261,335	24,937,833	25,721,563	28,960,133	27,854,168	30,000,000
Outlay on the East Indian Railway from debentures raised by the Company . .		...	...	271,668	...	1,708,668	2,370,700
TOTAL .		138,538,387	143,655,870	148,695,047	157,859,570	156,098,547	164,810,347
Miles open on April 1 . .		13,461	13,806	14,146	14,872	14,721	15,388
Guaranteed Railways—							
Miles open on April 1 . .		2,587	2,587	2,587	2,587	2,558	2,585

185. The variations in the Estimates of the Receipts, Working Expenses, Interest, and Surplus Profits and other charges in India have been explained in paragraphs 104, 118, 126, 127, 137, 151, and 156. The increase in the sterling interest charge of State Railways occurs on the Capital deposited by Companies, and is due to the fact that borrowing through Companies is necessary in order to carry out the programme of Railway Construction which has been sanctioned. The rise in the rate of exchange causes a large saving in the Exchange on the sterling charges, and this makes the figures in the line for Net Result in the above table appear much more favourable than they in a sense really are.

As already explained, the poorness of the results of the Railway Revenue Account may be entirely ascribed to the scarcity and the plague. As soon as the clouds of famine and plague disperse, the Railway Revenue may be expected to advance very rapidly.

IRRIGATION.

IRRIGATION.	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
MAJOR WORKS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue . Direct Receipts .	1,349,685	1,370,587	1,279,408	1,743,700	2,096,200	1,968,100
Revenue . Land Revenue .	746,926	776,139	821,664	929,900	891,900	940,500
Expenditure . Working Expenses	788,957	799,759	787,301	820,700	876,100	859,800
Expenditure . Interest . .	1,165,558	1,194,115	1,222,409	1,254,100	1,253,400	1,285,000
NET .	+142,096	+152,852	+91,362	+598,800	+858,600	+763,800
MINOR WORKS.						
Receipts—Direct	199,798	192,089	198,881	209,700	212,600	213,900
Expenditure	908,052	958,906	966,601	1,128,800	1,122,100	966,900
STATISTICS OF MAJOR WORKS.						
Capital Outlay to March 31 . .	29,679,280	30,343,404	31,101,556	31,921,104	31,897,656	32,675,756

186. It has been explained in paragraphs 109 and 141 above that the increases in the receipts from Major Works are due mainly to the failure of the rains : the same is true of the smaller increases in the receipts from Minor Works.

In 1897-98, notwithstanding the need for economy in view of the general position, it is not possible to avoid some increase in the Working Expenses of Major Works, as new works are being constructed from borrowed money every year, and these must be maintained; but a considerable reduction has been effected in the expenditure on Minor Works.

187. The financial results obtained during 1894-95 and 1895-96 from Irrigation Works for which capital and revenue accounts are kept are given below :—

	1894-95.	1895-96
MAJOR WORKS.	Rx.	Rx.
Capital Outlay—		
Direct and Indirect . . During the year . .	695,032	788,997
Direct and Indirect . . To end of year . .	31,731,986	32,520,702
Revenue Account—		
Gross Revenue	2,182,413	2,134,247
Maintenance and Working	888,558	872,877
Net Revenue .	1,293,855	1,261,370
Interest	1,194,115	1,222,398
Net Profit .	99,740	38,972
Percentage of net Revenue of the year on the Capital Outlay to end of the year	4·08	3·88
MINOR WORKS.		
Capital Outlay—		
Direct and Indirect . . During the year . .	70,531	104,318
Direct and Indirect . . To end of year . .	4,849,733	4,954,050
MINOR WORKS.		
Revenue Account—		
Gross Revenue	536,014	513,422
Maintenance and Working	262,070	241,191
Net Revenue .	273,944	272,231
Percentage of net Revenue of the year on the Capital Outlay to end of the year	5·06	5·49

The figures in this table are taken from the administrative accounts. On Minor Works interest on the Capital Outlay is not charged, as the Capital Expenditure is incurred from Revenue.

BUILDINGS AND ROADS.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MILITARY WORKS—						
In Upper Burma . . .	150,448	90,467	80,008	85,400	81,000	71,900
Elsewhere	1,030,160	917,484	1,125,930	1,148,000	1,073,000	1,159,300
Deduct receipts . . .	45,894	59,654	49,699	50,000	61,100	50,000
Net .	1,134,714	948,297	1,156,239	1,183,400	1,092,900	1,181,200
CIVIL WORKS—						
Imperial—						
Expenditure	836,288	655,009	763,458	850,300	820,600	472,100
Receipts	59,254	60,365	66,421	59,300	59,600	55,200
Provincial—						
Expenditure	2,116,812	1,991,074	2,063,159	2,306,000	2,205,000	2,291,000
Receipts	292,660	295,474	305,041	274,400	283,000	280,900
Local—						
Expenditure	1,677,144	1,698,767	1,777,957	1,750,900	1,832,700	1,785,800
Receipts	276,546	276,984	292,671	280,900	294,000	293,500

188. Regarding Military Works reference may be made to paragraph 128.

189. Under Civil Works the expenditure in 1896-97 on Imperial and Provincial Works has been kept below the Budget Estimates. But the Local expenditure shows a considerable excess in Madras (Rx. 41,100), Bengal (Rx. 42,200), and Bombay (Rx. 37,400).

In 1897-98 the Upper Burma expenditure (Rx. 275,000) is transferred from Imperial to Provincial, as that Province will now be included with Lower Burma in a Provincial Settlement. Allowance being made for that change, it will be seen that large reductions of grants have been enforced both under Imperial and Provincial. The Local expenditure, though higher than the Budget Estimate of 1896-97, is lower than the Revised Estimate.

ARMY SERVICES.

		Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
Effective Services—							
Regimental Pay and Allowances—							
India	Rx.	7,889,626	8,348,840	8,697,465	8,634,700	8,615,500	8,432,400
England	£	1,070,454	1,100,282	1,048,930	1,088,000	1,065,000	1,098,000
Exchange	Rx.	695,651	915,417	796,945	811,100	702,900	724,700
Total	"	9,655,731	10,364,539	10,543,340	10,533,800	10,383,400	10,255,100
Less—Receipts	"	12,018	8,040	7,695	7,700	7,700	7,800
Net	"	9,643,713	10,356,499	10,535,645	10,526,100	10,375,700	10,247,300
Commissariat—							
India	Rx.	3,402,755	3,127,955	3,079,399	3,887,800	3,843,300	3,853,000
England	£	30,864	22,720	21,838	16,600	51,000	23,300
Exchange	Rx.	20,057	18,902	16,592	12,400	34,100	15,400
Total	"	3,453,676	3,169,577	3,117,829	3,916,800	3,929,000	3,891,700
Less—Receipts	"	443,707	447,666	437,966	448,200	467,700	459,900
Net	"	3,009,969	2,721,911	2,679,863	3,468,600	3,461,300	3,431,800
Ordnance—							
India	Rx.	830,074	828,120	846,935	970,400	887,600	882,900
England	£	557,264	330,784	245,124	387,500	343,000	339,800
Exchange	Rx.	362,147	275,207	186,238	288,800	226,400	224,200
Total	"	1,749,485	1,434,111	1,278,297	1,646,700	1,457,000	1,446,900
Less—Receipts	"	104,350	197,079	185,562	106,700	128,900	116,700
Net	"	1,645,135	1,237,032	1,092,735	1,540,000	1,328,100	1,330,200
Other Heads—							
Expenditure	Rx.	3,743,641	4,006,466	5,485,002	4,028,000	3,690,000	3,646,400
Receipts	"	199,801	253,599	235,933	203,500	248,200	194,500
Net	"	3,543,840	3,752,867	5,249,069	3,824,500	3,441,800	3,451,900
Non-effective Services—							
India	Rx.	938,666	903,410	897,135	919,500	898,700	918,600
England	£	2,250,122	2,302,415	2,316,527	2,366,200	2,372,000	2,431,800
Exchange	Rx.	1,462,276	1,915,573	1,760,027	1,763,900	1,505,500	1,605,000
Total	"	4,651,064	5,121,398	4,973,689	5,049,600	4,836,200	4,955,400
Less—Receipts	"	90,350	103,813	110,855	113,000	112,300	102,400
Net	"	4,560,714	5,017,585	4,862,834	4,936,600	4,723,900	4,853,000
Grand Total—							
India	Rx.	15,064,836	16,245,960	18,120,112	17,480,100	17,205,700	16,968,000
England	£	4,417,792	4,285,043	4,135,794	4,408,500	4,271,000	4,353,400
Exchange	Rx.	2,870,969	3,505,088	3,142,251	3,286,300	2,818,900	2,873,200
Total	"	23,253,597	24,096,091	25,398,157	25,174,900	24,295,600	24,195,500
Less—Receipts	"	850,226	1,010,197	978,011	879,100	964,800	881,300
Net	"	22,403,371	23,085,894	24,420,146	24,295,800	23,330,800	23,314,200

190. It is not necessary to add anything to the remarks on this head contained in paragraphs 129, 132, 159, and 163.

SPECIAL DEFENCE WORKS.

191. The following table shows the expenditure on "Special Defence Works":—

	Rx.
To end of 1886-87	150,409
1886-87	325,626
1887-88	456,017
1888-89	789,595
1889 90	689,481
1890-91	491,837
1891-92	604,848
1892-93	458,060
1893-94	324,974
1894-95	217,867
1895-96	101,349
1896-97, Budget Estimate Rx. 57,500; Revised Estimate	123,500
1897-98, Budget "	19,400
	4,752,963

192. This head will now be closed so far as Expenditure in India is concerned: but the outlay on armaments for the Defence Works incurred in England will still be charged to it.

Section V.—Capital Expenditure on Public Works not charged against Revenue.

193. As explained in paragraph 163 of the Financial Statement of March 1896, the programme of Capital Expenditure during 1896-97 was fixed at Rx. 6,730,200 made up of—

	Rx.
Railways	5,980,200
Irrigation	750,000

Of the Railway grant, Rx. 473,500 was shown against the Famine grant as expenditure on Protective Railways.

During the course of the year the Secretary of State, in dealing with the question of the manner in which funds should be provided for the construction and development of Railways in the hands of Companies, expressed his willingness to agree to the expenditure of a sum of about 27 crores of rupees upon the extension of Indian Railways during the years 1896-97, 1897-98, and 1898-99. The Government of India thereupon drew up a forecast of the expenditure they proposed to incur during these years, and explained that, in view of the works already sanctioned and commenced during 1896-97, they found some difficulty in placing the total at a lower figure than 28 crores, or including the branches of the old Guaranteed Lines 29·66 crores of rupees. This programme, which has been accepted by the Secretary of State, provided for expenditure as follows:—

	Rx.	Rx.
1896-97	10,174,700	
1897-98	10,130,000	
1898-99	7,695,300	
Total	...	28,000,000
Add—for Guaranteed Railway Extensions	...	1,665,000
GRAND TOTAL	...	29,665,000

This expenditure was to be provided thus :—

	1896-97. Rx.	1897-98. Rx.	1898-99. Rx.
From Imperial funds . . .	5,980,200	6,420,000	5,405,300
Capital of Indian Railway Companies	4,194,500	3,710,000	2,290,000

and was to be expended—

By State Agency	3,629,000	3,320,000	2,705,300
By the Agency of Companies . .	6,545,700	6,810,000	4,990,000

The expenditure by the Guaranteed Companies was not set down against any particular year, and it is now estimated that very little outlay will be incurred on these branch lines until 1898-99. The whole of the Rx. 1,665,000 may therefore be taken in that year.

In addition to this, it was anticipated that expenditure would be incurred by the Agency of Branch Line Companies and Companies outside the accounts of the Government of India, which brought the total programme for 1896-97 up to a figure in excess of 12 crores of rupees.

The grant of Rx. 5,980,200 for expenditure from Imperial funds was modified during the year by the transfer of the Burma Railways to a Company, with effect from September 1, 1896, the balance of the expenditure of the year from that date, estimated at Rx. 585,400, being met from the Company's Capital.

The Assam-Bengal Railway Company and the East Indian Railway Company were unable to spend their grants, and the Bengal and North-Western Railway Company failed also to spend the amount provided for the extensions of the Tirhoot State Railway. The short expenditure amounted to Rx. 830,400. It was arranged that the expenditure on the East Indian Railway should be charged to Head 48, that head being credited with the amount of debentures raised by the Company; in consequence of the Company having raised Rx. 757,000 more than they spent, the short outlay under 48 was further increased to Rx. 1,587,400, and the Revised Estimate has been taken at Rx. 3,819,900 for Railways and Rx. 737,500 for Irrigation Works.

As regards the expenditure to be met from Companies' capital, which was estimated at Rx. 4,194,500 (including Rx. 737,800 for the East Indian Railway which has since been transferred to Imperial funds), the Indian Midland Railway Company and the Bengal-Nagpur Company failed to spend the grants provided for them, and the Revised Estimate has been taken at Rx. 3,501,400.

The total expenditure of the year, as compared with the Rx. 10,174,700 provided in the forecast, amounts to—

	Rx.
Imperial funds	5,256,900
Capital of Indian Railway Companies	3,501,400
TOTAL .	8,758,300

In addition to the above sum, the Branch Lines Companies and the other Companies whose accounts are not incorporated in the Government accounts, are expected to spend during the year Rx. 2,118,200, making a total of Rx. 11,228,500 for all Railways in India.

194. As regards 1897-98, the amount provided in the forecast is Rx. 10,130,000, of which Rx. 6,420,000 is to be provided from Imperial funds and Rx. 3,710,000 from Companies' capital. Allowing for the transfer of the Burma Railways to a Company and for the special treatment of the East Indian Railway

debentures, as well as for the provision for expenditure in England on the Assam-Bengal Railway, the Estimate for Capital Expenditure not charged to Revenue has been prepared for—

	Rx.
Railways	5,838,600
Irrigation	750,000
TOTAL	6,588,600

The expenditure on the East Indian Railway from debentures, amounting to Rx. 662,100, should be added to the above figure to give the total outlay on State Railways. In addition to the above, further capital expenditure, as noted below, will also be incurred next year on Railways :—

	Rx.
Capital Account of Indian Railway Companies including the extensions of the Bengal-Nagpur and Indian Midland Railways	3,629,300
Branch Line Companies—	
Ahmedabad-Parantij, Brahmaputra-Sultanpur, Mymensingh-Jamalpur, South Behar, and Tapti Valley Railways	1,609,800
Outside the Government Accounts—	
Bengal and North-Western Railway extensions	806,000
Southern Punjab	724,600
Segowlie-Rakhsal	55,000
Earsi	8,400
Nilgiri	80,000
TOTAL	6,913,100

The total of the programme for Capital Expenditure on Railways and Irrigation Works in 1897-98 accordingly exceeds 14 crores of rupees.

48.—STATE RAILWAYS—CONSTRUCTION.

195. The Budget grant for 1895-96 amounted to Rx. 3,700,000 as under :—

	Rx.
Amount provided under "Not charged to Revenue"	4,400,000
Deduct—Provision for Irrigation Works	700,000
Leaving for Railways under 48	3,700,000

196. The Revised Estimate provided for a total expenditure of Rx. 4,157,000 as under :—

	Rx.
Amount provided under "Not charged to Revenue"	4,327,200
Deduct—Provision for Irrigation Works	705,000
Leaving for Railways under 48	3,622,200
Provided under "34.—Construction of Protective Railways"	534,800
TOTAL	4,157,000

against which the actual expenditure incurred amounted to Rx. 3,917,094, thus falling short of the Revised Estimate by Rx. 239,906 and exceeding the Budget provision by Rx. 217,094. Of moneys placed at his disposal up to 30th November 1895 (date of despatch of indents from India), the Secretary of State was unable to spend £108,938, which sum, with exchange and charges upon it, amounted to Rx. 192,664.

197. The amounts provided for Railway Construction this year and next are, as explained above, Revised Estimate, 1896-97, Rx. 3,819,900, and Budget Estimate, 1897-98, Rx. 5,838,600, the distribution of which is as follows :—

	Revised Estimate, 1896-97. Rx.	Budget Estimate, 1897-98. Rx.
Expenditure by State Agency—		
Open lines—		
North-Western	435,000	37,700
Oudh and Rohilkhand	63,100	78,500
Burma	13,900	...
Eastern Bengal	448,900	272,500
Warora Colliery	—6,700	—1,800
Umaria Colliery	8,200	4,100
Stores transactions	—4,100	—7,600
Frontier Railway Reserve Material	1,600	...
TOTAL	959,900	383,400
Lines under construction—		
Mu Valley	50,600	...
East Coast	292,800	65,000
Mandalay-Kunlon	115,400	...
Godavari Bridge	21,000	185,000
Rae Bareli-Benares	257,100	432,500
Mushkaf-Bolan	210,200	...
Mari-Attock	373,700	300,000
Kotri-Rohri	420,100	211,000
North-Western Railway—Gradient Improvements	—10,000	...
Bezwada-Madras	841,800	800,000
Rajbari-Fareedpur	5,000	80,000
Rungpur-Dhubri	...	50,000
Cawnpore—Gogra	27,500	...
Lyallpur-Khanewal	5,000	80,000
*Bhatinda-Ferozepore (Conversion)	...	90,000
Southern Punjab—Rolling Stock	...	222,300
*Shadipalli-Balotra	...	90,000
*Agra-Muttra-Delhi Chord	...	275,200
Wazirabad-Lyallpur	78,700	10,000
TOTAL	2,688,900	2,891,000
TOTAL STATE AGENCY	3,648,800	3,274,400

* These amounts are at present held in reserve with the Government of India against the provision in the forecast pending sanction to the construction of the lines.

	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
	Rx.	Rx.
Expenditure by Agency of Companies—		
Open lines—		
East Indian Railway, including extensions	680,000	1,200,000
Rajputana-Malwa system	35,000	65,000
Tirhoot	24,100	110,000
Bhopal	3,000	2,000
Wardha Coal	700	7,500
Dhond and Manmad	2,500	7,500
South Indian	15,000	50,000
Guntakal-Mysore Frontier	2,000	1,000
Madras-Ennore	1,000	2,000
Palanpur-Deesa	1,200	500
TOTAL	764,500	1,445,500
Lines under construction—		
Assam-Bengal { Land, Part I	45,000	50,000
Assam-Bengal { Construction, Part II	1,125,600	1,280,000
Tirhoot Railway extensions	220,000	600,000
Rutlam-Ujjain	—1,500	...
TOTAL	1,389,100	1,930,000
Total Companies' Agency	2,153,600	3,375,500
TOTAL ALLOTMENTS	5,802,400	6,649,900
Deduct—Lapses anticipated on ordinary grants	—34,700	...
Add—Reserve	...	50,100
TOTAL	5,767,700	6,700,000

	Rx.		Rx.	
Deduct—Amount available from debentures raised by East Indian Railway Company	1,437,000		662,100	
Provision for expenditure in England on Assam-Bengal Railway to be dealt with under Section S	510,800		199,300	
		1,947,800		861,400
Total grant from Imperial funds		3,819,900		5,838,600

49.—IRRIGATION—CONSTRUCTION.

198. The figures of the Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are—

1893-94, Accounts.	1894-95, Accounts.	1895-96, Accounts.	1896-97, Budget.	1896-97, Revised.	1897-98, Budget.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
681,684	594,145	699,968	750,000	737,500	750,000

The difference of Rx. 12,500 between the Budget and Revised Estimates of 1896-97 has been transferred to 48.—State Railways. The Budget Estimate for 1897-98 provides for Rx. 70,000 for the Mandalay Canal in Upper Burma, which was commenced towards the end of 1896-97.

Section VI.—Ways and Means.

HOME TREASURY.

199. The following are the usual details of the Home Treasury transactions :—

	Budget, 1896-97.	Revised, 1896-97.	Budget, 1897-98.
RECEIPTS.	£	£	£
Council Bills	16,500,000	15,300,000	13,000,000
Permanent Debt incurred	2,400,000	2,400,000	3,500,000
Temporary Debt incurred	2,000,000	1,500,000	2,000,000
Capital Receipts from Railway Companies—			
for discharge of debt	1,732,900	871,200	2,441,400
„ expenditure	1,219,100	3,072,100	2,053,000
Deposits and Advances, net	4 900	—400	1,400
Add— Opening Balance	2,794,724	3,393,798	2,814,698
TOTAL	27,651,624	26,536,698	25,810,498
OUTGOINGS.			
Excess of Expenditure over Revenue	15,735,300	15,561,200	15,915,500
Expenditure not charged to Revenue	1 247,100	1,095,500	1,083,100
Permanent Debt discharged	2,313,700	2,318,800	...
Temporary Debt „	2,000,000	2,500,000	1,000,000
Issues to Railway Companies on Capital Account—			
for discharge of debt	1,732,900	871,200	2,441,400
„ expenditure	1,847,200	1,525,900	2,370,700
Remittances from India, net—			
(*a*) Railway Companies' Remittances	117,200	—194,300	500,500
(*b*) Family and other Remittances	194 400	43 700	228,000
Add— Closing Balance	2,463,824	2,814,698	2,271,298
TOTAL	27,651,624	26,536,698	25,810,498

200. In the Budget Estimate of 1896-97 the net disbursements of the Home Treasury, excluding Loans and Council Bills, were taken at £17,917,200: it was proposed to provide £16,500,000 of this by the sale of Bills on India, and to meet £1,330,900 by a reduction of cash balances. Owing to the heavy loss of *1896-97. General Summ*

Land Revenue caused by the scarcity in November and December last, and the large expenditure on Famine Relief during this cold weather, the Secretary of State, at the request of the Government of India, reduced the scale of his drawings, and it is now expected that the total drawings in the current year will be less than the original estimate by £1,200,000. The cash balances in the Home Treasury on April 1, 1896 were also less than the estimate by £400,926, owing mainly to a decrease in the drawings at the end of 1895-96. The total reduction in Council Bills thus amounted to £1,600,926. On the other hand, the net disbursements during 1896-97 are expected to be lower than the original estimate by £2,956,900, in consequence chiefly of large receipts from Railway Companies. The new Burma Railway Company has paid in subscribed capital to the extent of £1,836,500, and the East Indian Railway Company has issued additional debentures for £400,000. There have also been the usual savings on the Estimates of Expenditure both by the Government and the Railway Companies. This improvement in his cash balance enables the Secretary of State to discharge without replacing £1,000,000 out of the £2,500,000 of the twelve months' India Bills which fell due this year. The payment of that £1,000,000 reduces the cash balance of March 31, 1897, so that it will exceed the Budget Estimate by £350,874 only.

201. No increase to the sterling debt has been made in 1896-97, but in accordance with the intention announced in paragraph 173 of the last Financial Statement, India Stock for £2,400,000 were issued in April 1896 in order to discharge £2,000,000 India Debentures and £313,700 South Indian Railway Debentures. Taking advantage of the favourable state of the money market, the Secretary of State decided to issue the new Stock at 2½ per cent, and tenders for the loan were invited on April 28, 1896. The result was satisfactory: the total amount tendered was more than £6,000,000; the average rate at which the loan was raised was £103 0*s.* 6*d.* per cent, and the minimum rate of accepted tenders £102 16*s.* 0*d.*

202. It was the original intention to issue an equivalent amount of new India Bills to repay temporary debt (India Bills) falling due in the year; but, as above explained, it has not been necessary to do this to the full amount, and according to the present programme only £1,500,000 will be raised and £2,500,000 discharged during the year, the additional £1,000,000 being met from cash balances.

203. The net issues to Railway Companies during 1896-97 were taken in the Budget Estimates at £628,100, but it is now estimated that there will be a net receipt from the Companies of £1,546,200. The following are the details:—

	Budget. £	Revised. £
RECEIPTS.		
Subscribed capital—		
(*a*) State Lines	1,390,000	2,783,100
(*b*) Guaranteed Lines	1,550,000	1,153,500
Miscellaneous	3,000	6,700
TOTAL	2,952,000	3,943,300
ISSUES.		
For discharge of debentures—		
(*a*) State Railways	582,900	126,800
(*b*) Guaranteed Lines	1,150,000	744,400
For Stores, Establishment Charges, etc.—		
(*a*) State Railways	1,080,200	1,012,700
(*b*) Guaranteed Lines	767,000	513,200
TOTAL	3,580,100	2,397,100

Of the total new capital of £2,949,000 entered in the Budget Estimate, the sum of £1,732,900 was intended for discharge of debentures, leaving £1,216,100 as required for expenditure. Some of the debentures have been renewed instead of being discharged, but the new capital for expenditure according to the Revised Estimate amounts to £3,065,400. This large increase of £1,849,300 over the Budget Estimate is due to the formation of a new Company to take up the Burma Railway from September 1, 1896. As already stated in paragraph 200, the total receipts from this Company on account of subscribed capital are estimated at £1,836,500.

The requirements of the Railway Companies for stores, establishment charges, etc., were overestimated, and the programmes of the Companies are always liable to important changes.

Railway Companies' Remittances.

204. The Railway Companies whose transactions are above dealt with have separate capital deposit accounts in England, and funds withdrawn in England are directly brought to account in the Home Treasury. But closely connected with these are the Remittance transactions of Railway Companies working State lines in India, such as the East Indian, the South Indian, and the Rajputana-Malwa Railways. Advances are made to these Companies in England for the purchase of stores, etc., and the advances adjusted in India by debit to the Revenue Accounts of the lines, but funds raised for Capital Expenditure by the East Indian Railway Company under the authority of the East Indian Railway Company's Act are also treated as remittances. The estimate of the remittances of the Companies was taken at £117,200 in the Budget Estimate, but in the Revised Estimate there is entered a net receipt in England of £194,300. The following are the details of the transactions :—

	Budget.	Revised.
	£	£
Advances for purchase of Stores—		
East Indian Railway	360,000	407,500
Rajputana-Malwa	50,000	43,600
South Indian Railway	92,300	58,300
Bengal and North-Western Railway	16,900	101,400
	519,200	610,800
East Indian Railway Debentures	400,000	802,500
Transfer fees, etc.	2,000	2,600
	402,000	805,100
Net Remittance from India	117,200	—194,300

The net improvement in the receipts of £311,500 is due to the issue of £400,000 additional debentures by the East Indian Railway Company.

Family and other Remittances.

205. The net payments on account of family and other remittances from India will be £150,700 less than the Budget Estimate, owing mainly to the recovery from Her Majesty's Imperial Government of the extra charges connected with the employment of Indian Native Troops at Suakin.

1897-98. Home Treasury Ways and Means.

206. The net disbursements at the Home Treasury in 1897-98, excluding Loans and Council Bills, are estimated at £18,043,400. It is not, however, possible for the Government of India to supply the whole of this amount by means of Council Bills next year, and the Secretary of State has, with reference to the probable famine requirements in India, and to the expenditure on railway construction, reduced his estimate of drawings to £13,000,000. The reduced drawings will be supplemented by a sterling loan of £3,500,000 to be raised by the issue of India Stock and by a temporary loan of £2,000,000, of which £1,000,000

will replace a like amount of India Bills issued in the current year, and the other £1,000,000 will replace the amount of India Bills which it was possible, as above explained, to discharge without replacement this year. The last amount will be additional debt so far as the year 1897-98 is concerned.

According to the programme now announced the net disbursements of the Home Treasury will be met, in the year 1897-98, by the sale of Bills on India of £13,000,000, by the creation of additional sterling debt to the extent of £4,500,000, and by a reduction in the cash balances of £543,400.

207. It should be understood that in stating the present intentions of the Secretary of State no sort of pledge is given that he will adhere to the programme.

INDIA.

208. The following is a summary of the Estimate of Ways and Means in India:—

	1896-97.		1897-98
	Budget.	Revised	Budget
RECEIPTS.	Rx.	Rx.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it	27,928,300	23,844,700	23,955,700
2. Rupee Loan	4,000,000	6,048,700	4,000,000
3. Increase of the Unfunded Debt, mostly Savings Bank Deposits, net	831,100	—317,300	502,400
4. Other items, net	474,500	—655,700	21,700
5. *For Remittance to Secretary of State, net*—			
(*a*) *Railway Companies' Remittances*	117,200	—194,200	500,500
(*b*) *Other Remittances*	178,300	50,800	213,000
Add—Opening Balance	16,500,488	16,500,510	13,465,810
TOTAL	50,029,888	45,277,410	42,659,110
OUTGOINGS.			
6. Excess Expenditure charged to Provincial Balances	886,400	1,228,500	1,190,000
7. Expenditure not charged to Revenue	4,080,000	2,738,800	4,790,600
8. Rupee Debt discharged	275,000	717,000	575,100
9. Loans to Municipalities, etc., net	406,100	764,700	243,400
10. *Issues on Capital Account to Railway Companies, net*	1,526,400	964,600	956,300
11. Council Bills—*Sterling Amount*	16,503,400	15,288,300	13,925,300
12. Do. Exchange	12,296,600	10,109,700	8,551,700
Add—Closing Balance	14,055,988	13,465,810	13,321,710
TOTAL	50,029,888	45,277,410	42,659,110

The headings in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

209. The net Revenues in India were taken in the Budget Estimate of 1896-97 at Rx. 27,928,300, but owing to heavy loss of Revenue and increase in Expenditure caused by the famine, they are now estimated to yield only Rx. 23,844,700. This large deficiency of Rx. 4,083,600 in the Revenues is further increased by withdrawals from the Savings Banks and increased loans for famine

relief purposes. The Savings Bank transactions are expected to result in a net withdrawal of Rx. 241,100 against a net receipt of Rx. 750,800 entered in the Budget Estimate, and the net amount of loans will exceed that estimate by Rx. 358,600. The total diminution of the cash balances under the three heads mentioned thus amounts to Rx. 5,434,100. The deficiency is met chiefly by a reduction in Council Bill payments of Rx. 3,402,000 and the issue of a loan, not contemplated in the Budget Estimates, for Rx. 2,048,700 for the investment of two crores of the Currency Reserve. The year is now expected to close with a cash balance of Rx. 13,465,810.

210. The important disbursements—in India and England taken together—for which we have to provide in 1897-98, otherwise than from the Revenues of the year, are (1) the deficit in the Revenue Account both on Imperial and Provincial Account, (2) the Capital Expenditure of Government not charged to Revenues, and (3) the advances to Railway Companies for Capital Expenditure. The deficit in the Revenue Account, including the expenditure of the Provincial Governments from balances, is estimated at Rx. 3,654,000. The total estimate of Capital Expenditure by the Government not charged to Revenue amounts to Rx. 6,588,600, including Rx. 1,130,700 on account of the Assam-Bengal Railway, Rx. 537,900 for the East Indian Railway, and Rx. 600,000 for the Tirhoot Railway Extension; and we have undertaken to advance in 1897-98 Rx. 1,174,500 to the Indian Midland and Bengal-Nagpur Railways for expenditure in India on new extensions. The total of the disbursements above mentioned amounts to Rx. 11,417,100. Our cash balances are now reduced to as low a level as is consistent with our requirements in the months of minimum balance—November and December—, and they cannot be drawn upon to meet any substantial portion of the above sum. We must, therefore, have recourse to loans; and it is intended to raise Rx. 4,000,000 by a rupee loan in India, and to meet the remainder of the liability by the sterling loans in England mentioned in paragraph 206, the Secretary of State's drawings being reduced.

211. It was announced in paragraph 178 of the last Financial Statement that a new loan of Rx. 4,000,000 would be raised in India in 1896-97. This loan was issued on June 22, and tenders for it were received on July 22. The favourable state of the money market at the time enabled the Government to issue the loan at 3 per cent, and in spite of the reduced rate of interest the average price of the loan was R 103-1-10½ per cent.

212. As the price of the new 3 per cent loan remained above par for some time after its issue, it was decided to offer the balance of the unguaranteed 3½ per cent loans, amounting to Rx. 5,684,950, for conversion into the new loan. Accordingly, by Notification No. 3850, dated September 4, 1896, the 3½ per cent loans of 1853-54 and 1893-94 were notified for discharge on January 30, 1897, and the option was given to holders of notes of the 3½ per cent loans to tender them for transfer to the 3 per cent loan of 1896-97 by October 2, 1896. The amount of the 3½ per cent loans transferred to 3 per cents in exercise of this option was Rx. 4,887,160, leaving Rx. 797,790 to be discharged. Provision has been made in the present estimates for the discharge of Rx. 360,000 in 1896-97 and Rx. 350,000 in 1897-98.

213. The question of increasing the investment of the Government Currency Reserve by 2 crores of rupees had been considered by the Government last year, and it was in contemplation to make the necessary change in the Paper Currency Act in the present session. As soon as it was ascertained towards the middle of October that the famine would entail heavy loss of Revenue and increase in Expenditure, we were compelled to ask the Secretary of State to reduce his drawings. The Secretary of State announced the necessary reduction, and this, combined with low Government balances and other causes, produced considerable

tightness in the money market in November and December. To relieve this tightness by making available to the commercial public through increased Council Bill drawings and through the Presidency Banks the additional two crores which the measure would set free from the Currency Reserve, Act XXI of 1896 was passed on December 17, and Government Promissory Notes for Rx. 2,048,650 of the 3 per cent loan were issued to the Currency Department on December 18 1896: see Notifications Nos. 5366 and 5367 of the latter date.

214. The balance of the 3 per cent loan on 31st March 1897 will be Rx. 10,935,860, and, as already stated, it is the present intention to increase that balance by the issue of a new loan for Rx. 4,000,000 in 1897-98. Although this is the present intention, full liberty is reserved, as usual, to alter the programme, as now announced, to any extent that may be considered desirable.

215. The following table gives the details of the transactions of Savings Banks during the last few years and the estimated transactions for 1896-97 and 1897-98:—

Year.	Net additions to deposits, cash.	Interest.	Total addition.
1888-89	685,200	261,800	947,000
1889-90	—362,900	272,200	—90,700
1890-91	250,700	279,700	530,400
1891-92	517,900	306,200	824,100
1892-93	548,900	339,400	888,300
1893-94	179,900	368,000	547,900
1894-95	— 84,500	297,000	212,500
1895-96	247,700	338,500	586,200
1896-97, Budget	422,000	328,800	750,800
1896-97, Revised	—589,600	348,500	—241,100
1897-98, Budget	78,000	350,000	428,000

The high price of food-grains and the prevalence of distress have probably caused withdrawals from Savings Banks in the current year. It should be noted, however, that Rx. 230,000 of net additions in 1895-96, and the same amount of net withdrawals of 1896-97, should be taken against each other, being transactions on account of a large Provident Fund which for a time was held on Savings Bank Account. Corrected for this the figures for the three years stand

	Rx.
1894-95	—84,500
1895-96	+ 17,700
1896-97, Revised	—359,600

For 1897-98 no increase in the net deposits in Post Office Savings Banks is anticipated; but the normal additions to the several departmental Provident Funds are taken into account.

216. The net issues on account of loans by the Government to Municipalities, etc., in 1896-97 are now expected to be Rx. 764,700 against Rx. 406,100 entered in the Budget Estimate—an increase of Rx. 358,600. This increase is the difference between the increases in the gross advances of Rx. 436,800 and in the recoveries of Rx. 78,200. The increased advances represent loans to agriculturists and others in provinces affected by famine and scarcity. the additional grants for such advances sanctioned by the Government of India during the year amounted to Rx. 663,000. Provision has been made in the Budget Estimate of 1897-98 for net issues on account of loans to the extent of Rx. 245,400. According to estimates furnished by the several Local Govern-

ments, large amounts may be usefully spent in the provinces by Municipalities and other Local Bodies on drainage and waterworks, but the Government of India have not been able to provide for the whole of the requirements out of their balances in 1897-98. This inability is due to the fact that we are obliged to provide fully, as a first claim upon our resources, for the whole amount of advances and loans required in connection with the famine or plague, and that after providing for such requirements there is no margin of available funds to be lent to Local Bodies for ordinary works of public improvement. If funds are urgently required for such works in 1897-98, the local authorities concerned will, it is hoped, be able to raise them directly in the open market.

Cash Balances.

217. The year 1897-98 is estimated to close with a cash balance in the Indian Treasuries of Rx. 13,321,710, which is less than the opening balance of the year by Rx. 144,100 only.

Section VII.—Summary.

218. The principal features in this Statement are—

(1) The Accounts of 1895-96 closed with a surplus of Rx. 1,533,998.

(2) The Revised Estimates of 1896-97 show a deficit of Rx. 1,986,900. The cause of the deficit is the failure of the monsoon and the consequent scarcity and famine. There is a direct expenditure on Famine Relief of Rx. 1,965,700: the scarcity has also caused a loss of Land Revenue of Rx. 2,432,100, a loss of Railway Revenue of Rx. 1,420,000, and smaller losses under other heads of Revenue, as well as increases of expenditure under many of the ordinary heads. In Bombay the plague has been added to the famine, and joined with it in bringing about these losses. In addition, there is a loss of Opium Revenue of Rx. 508,600 caused by a fall in the price realised for Bengal Opium and a reduction in the exports of Malwa Opium. On the other hand, the rise in the rate of exchange from $13\frac{3}{4}d.$ to $14{\cdot}46d.$ the rupee secures a saving of Rx. 1,329,700 in the exchange on sterling payments.

(3) The Budget Estimates of 1897-98 show a deficit of Rx. 2,464,000. The famine accounts for this deficit also.

(4) The expenditure on Famine Relief is estimated at Rx. 3,641,200 the loss of Land Revenue at Rx. 436,500: the loss of Railway Revenue at Rx. 901,300; and the famine also causes other losses of Revenue and increases of Expenditure.

(5) The loss of Opium Revenue amounts to Rx. 1,079,100.

(6) The rise in the rate of exchange from $13\frac{3}{4}d.$ to $14{\cdot}46d.$ the rupee will secure a saving of Rx. 1,360,000 in the exchange on sterling payments, as well as savings in the pay of the British Troops and in the cost of Exchange Compensation Allowances. There will also be a considerable reduction in the Military expenditure, as the heavy expenditure on preparations for mobilization, which was specially provided for in 1896-97, will not recur.

(7) The Capital Expenditure on Railways is expected to be as follows:—

	1896-97. Rx.	1897-98. Rx.
On State Railways (including expenditure on the East Indian Railway and the Assam-Bengal Railway from capital raised by the Companies)	5,767,700	6,700,000
On Railways of the Companies under contract with the Government from funds raised by them	2,990,600	3,430,000
On Railways of Companies outside the Government Accounts, and Branch Lines	2,470,200	3,283,800

(8) It is expected that the Secretary of State will sell Council Bills for £15,300,000 in 1896-97 and for £13,000,000 in 1897-98.

(9) In 1896-97 the Secretary of State raised a loan of £2,400,000 by the issue of 2½ per cent India Stock to discharge debentures which fell due; and he paid off India Bills falling due in the year for £2,500,000, and issued India Bills for £1,500,000. In 1897-98 he intends to raise a loan of £3,500,000 by the issue of India Stock, to issue India Bills for £2,000,000, and to pay off India Bills falling due for £1,000,000.

(10) These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amounts to be obtained by Bills or raised by loans, as he may find occasion.

(11) The Government of India raised a public loan of Rx. 4,000,000 in 1896-97 at 3 per cent, and also issued new 3 per cent paper to the Head Commissioner of Paper Currency for the investment of Rx. 2,000,000 of the Currency Reserve authorised by Act XXI of 1896 passed on December 17. It is intended to raise a loan for Rx. 4,000,000 in 1897-98. Full liberty is, however, reserved to the Government of India to vary this intention in any way and to any extent which may be expedient. The 3½ per cent loan of 1893-94 was successfully converted to 3 per cent in 1896-97.

(12) The Government of India are for the time in serious financial difficulties caused by the famine. When that calamity and the plague in Bombay and Sind shall have passed away, the Government will, it is hoped, be found to be in a strong financial position.

J. WESTLAND.

CALCUTTA:
March 19, 1897.

evenues of India, in India and in England.

IMATE, 1896-97.			Increase + Decrease — of Revised, as compared with Budget Estimates, 1896-97. (Excluding Exchange.)	BUDGET ESTIMATE, 1897-98.					Increase + Decrease — of Budget, 1897-98, as compared with Budget Estimates, 1896-97. (Excluding Exchange.)	Increase + Decrease — of Budget, 1897-98, as compared with Revised Estimates, 1896-97. (Excluding Exchange.)
				India.						
ngland.	Exchange. * £1 = R16·6	Total.		Imperial.	Provincial and Local.	England.	Exchange.* £1 = R16·6.	Total.		
£	Rx.	Rx.		Rx.	Rx.	£	Rx.	Rx.		
...	...	309,500	+ 10,700	222,400	76,200	...	...	298,600	— 200	— 10,900
...	...	1,560,300	+ 33,100	511,400	1,047,000	...	...	1,558,400	+ 22,200	— 10,900
400	300	4,094,400	— 81,500	105,900	4,059,800	600	400	4,166,700	— 9,300	+ 72,200
900	600	2,505,400	— 89,900	2,654,000	...	400	300	2,654,700	+ 59,700	+ 149,600
200	100	529,100	— 37,700	515,200	54,500	300	200	570,200	+ 3,300	+ 41,000
41,000	27,100	163,500	— 6,200	— 42,600	139,900	29,800	19,700	146,800	— 15,500	— 9,300
200	100	212,800	— 8,800	130,800	74,400	100	100	211,400	— 10,200	— 1,400
...	...	52,800	— 3,800	...	54,600	...	...	54,600	— 2,000	+ 1,800
...	...	202,000	— 5,300	82,400	128,300	...	...	210,700	+ 3,400	+ 8,700
...	..	30,300	— 1,100	16,500	16,200	...	.	32,700	+ 1,300	+ 2,400
8,500	5,600	999,900	— 47,400	563,400	509,600	1,900	1,200	1,070,100	+ 53,200	+ 80,600
...	...	238,000	— 5,800	124,300	124,200	...	...	248,500	+ 4,100	+ 9,900
51,200	33,800	10,907,600	— 243,700	4,889,700	6,284,700	33,100	21,900	11,229,400	+ 90,000	+ 333,700
325,400	2,524,700	10,095,100	+ 12,200	3,878,200		3,907,700	2,579,200	10,365,100	+ 227,700	+ 215,500
794,600	788,400	5,848,200	— 61,900	4,078,800		1,189,900	785,400	6,074,100	+ 167,000	+ 228,900
...	...	1,253,400	— 700	1,285,000		..	...	1,285,000	+ 30,900	+ 31,600
930,800	1,736,300	2,993,500	+ 74,800	— 1,055,100	149,500	2,717,800	1,793,800	3,006,200	+ 20,800	— 45,000
200	100	462,000	— 51,400	539,400	4,300	200	100	544,000	+ 30,000	+ 81,400
931,000	1,736,400	3,456,100	+ 23,400	— 1,115,700	153,800	2,718,000	1,793,900	3,550,000	+ 50,800	+ 36,400
12,200	74,000	1,714,100	+ 31,100	1,417,100	128,100	104,900	69,200	1,740,300	+ 71,100	+ 40,000
18,000	77,900	954,900	— 20,300	820,300	...	161,700	106,700	1,088,700	+ 84,700	+ 105,000
500	300	59,400	+ 0,600	52,000	...	700	500	53,200	+ 200	— 6,400
30,700	152,200	2,728,400	+ 17,400	2,319,400	128,100	267,300	176,400	2,891,200	+ 156,000	+ 138,600
61,600	172,600	2,015,500	+ 15,500	633,700	940,200	256,400	169,200	1,992,500	+ 2,600	— 12,600
3,200	2,100	3,092,100	— 21,700	20,300	3,089,200	2,300	1,500	3,119,300	+ 6,100	+ 27,800
...	..	1,071,400	+ 99,100	143,700	897,000	...	...	1,040,700	+ 68,400	— 30,700
600	400	4,138,300	+ 24,400	62,700	4,120,800	500	300	4,184,300	+ 70,500	+ 40,100
115,400	142,200	723,400	— 7,100	149,100	170,100	220,700	145,700	691,600	— 42,400	— 35,300
1,600	1,100	1,501,300	— 80,900	17,700	1,600,200	1,400	900	1,620,200	— 21,800	+ 65,100
100	100	189,800	— 5,700	193,000	...	400	300	193,700	— 2,000	+ 3,700
7,000	4,600	1,065,800	— 8,100	24,400	1,040,900	6,900	4,600	1,070,800	+ 2,900	+ 11,000
24,400	16,100	999,000	+ 19,400	877,900	99,700	21,700	14,300	983,600	+ 4,900	— 14,500
31,300	20,600	525,800	— 13,000	303,800	201,300	28,300	18,700	582,100	+ 14,600	+ 28,200
45,200	359,800	15,383,300	+ 15,300	2,432,300	12,141,400	538,600	355,500	15,467,800	+ 104,100	+ 88,800
9,600	6,300	443,400	— 11,400	420,300	...	9,400	6,200	435,900	— 18,800	— 7,400
28,000	150,500	379,200	+ 1,600	900	...	226,000	149,200	376,100	— 200	— 1,800
73,000	1,236,200	4,110,300	+ 20,700	76,400	949,700	1,884,200	1,243,600	4,153,900	+ 65,900	+ 36,300
45,800	30,200	693,100	— 18,200	125,400	500,000	47,800	31,500	704,700	— 7,900	+ 10,300
19,000	12,600	236,000	— 000	25,100	182,500	21,000	13,800	242,400	+ 3,700	+ 4,300
75,400	1,435,800	5,862,900	+ 1,100	648,100	1,632,200	2,188,400	1,444,300	5,913,000	+ 42,700	+ 41,600
8,700	5,800	1,965,700	+ 1,884,900	2,946,100	695,100	...	...	3,641,200	+ 3,566,200	+ 1,681,300
...	...	...	— 473,500	...	...	...	..	...	— 473,500	...
...	...	47,200	— 2,800	25,000	...	...	...	25,000	— 25,000	— 22,200
8,700	5,800	2,012,900	+ 1,408,600	2,971,100	695,100	...	...	3,666,200	+ 3,067,700	+ 1,659,300
42,200	3,723,800	40,351,200	+ 1,222,100	12,144,900	21,035,300	5,745,400	3,792,000	42,717,600	+ 3,520,300	+ 2,298,200

Budget Estimate, 1897-98.			
ndia.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.
317,200	971,000	640,900	5,020,100
81,600	218,900	144,500	445,000
...	...	...	...
398,800	1,189,900	785,400	6,074,100

†† The following further sums, which are included under XXVI and 38.—State Railways, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of Companies:—

	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
Indian Midland Railway .	273,966	225,400	230,200
Bengal-Nagpur Railway .	139,549	210,100	217,800
Total . Rx.	413,515	435,000	450,000

B.—*Statement of the Expenditure chargeable on th*

Heads of Expenditure.	Accounts, 1895-96. India. Imperial.	Accounts, 1895-96. India. Provincial and Local.	Accounts, 1895-96. England.	Accounts, 1895-96. Exchange.* 13·6381d.	Accounts, 1895-96. Total.	Revise India. Imperial.	Revise India. Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Brought forward	10,340,030	18,565,629	5,556,382	4,221,572	38,683,613	11,686,500	19,298,70
—Construction of Railways (Charged gainst Revenue in addition to that under 'amine Insurance)	...	7,661	...	...	7,661	...	14,00
lway Revenue Account—							
38.—State Railways: Working Expenses	8,055,735	385,101	...	...	9,040,836	8,415,50	409,50
Interest on Debt	3,450,807	215,568	980,020	744,589	5,390,984	3,605,100	218,00
Annuities in purchase of Railways	...	...	1,705,396	1,295,708	3,001,104	...	...
Interest chargeable against Companies on Advances	497	...	218,884	166,301	385,682	42,100	...
Interest on Capital deposited by Companies	33,941	...	681,919	518,101	1,233,961	14,800	...
39.—Guaranteed Companies: Surplus Profits. Land and Supervision	530,315	...	...	...	530,315	480,500	...
Interest	2,822	...	2,161,563	1,642,290	3,806,675	8,100	...
40.—Subsidized Companies: Land, etc.	8,134	10,117	...	...	18,251	92,000	10,10
41.—Miscellaneous Railway Expenditure	71,623	26	...	...	71,649	61,700	...
Total	12,753,874	610,812	5,747,782	4,366,989	23,479,457	12,719,800	637,60
igation—							
42.—Major Works: Working Expenses	455,945	331,356	...	...	787,301	500,600	375,50
Interest on Debt	677,788	544,621	..	...	1,222,409	703,400	550,00
43.—Minor Works and Navigation	374,232	590,894	838	637	966,001	397,600	721,80
Total	1,507,905	1,466,871	838	637	2,976,311	1,601,600	1,647,30
ildings and Roads—							
44.—Military Works	1,151,476	...	30,947	23,513	1,205,938	1,112,500	...
45.—Civil Works	611,458	3,841,116	86,375	65,625	4,604,574	669,500	4,038,60
Total	1,762,936	3,841,116	117,322	89,138	5,810,512	1,782,000	4,038,60
ay Services—							
46.—Army: Effective	17,222,977	...	1,819,267	1,382,224	20,424,468	16,307,000	...
Non-Effective	897,135	...	2,316,527	1,760,027	4,973,689	898,700	...
Total	18,120,112	..	4,135,794	3,142,251	25,398,157	17,205,700	...
cial Defence Works—							
47.—Special Defence Works	21,716	...	45,252	34,381	101,349	25,600	...
Total Expenditure, Imperial and Provincial	44,506,633	24,492,089	15,603,370	11,854,968	96,457,060	45,021,200	25,636,20
)—Portion of Allotments to Provincial Governments not spent by them in the year	...	548,902	...	...	548,902	...	...
luct—Portion of Provincial Expenditure defrayed from Provincial balances	...	*169,793*	..	...	*169,793*	...	*1,228,50*
Total Expenditure charged against Revenue	44,506,633	24,871,198	15,603,370	11,854,968	96,836,169	45,021,200	24,407,70

	Accounts, 1895-96.* India.	Accounts, 1895-96.* England.	Accounts, 1895-96.* Exchange.	Accounts, 1895-96.* Total.
penditure not charged to Revenue—				
Capital Outlay, Railways and Irrigation Works—	Rx.	£	Rx.	Rx.
48.—State Railways	2,191,354	679,562	515,311	3,387,227
49.—Irrigation Works	693,611	3,612	2,744	699,967
Total	2,884,965	683,174	519,055	4,087,194

* See foot-note to Statement A.

INDIA, in India and in England.

ESTIMATE, 1896-97.				BUDGET ESTIMATE 1897-98.						
				India						
England.	Exchange.* £1 = Rs16·6.	TOTAL.	Increase + Decrease — of Revised, as compared with Budget Estimates, 1896-97. (Excluding Exchange.)	Imperial.	Provincial and Local.	England.	Exchange* £1 = Rs16·6.	TOTAL.	Increase + Decrease — of Budget, 1897-98, as compared with Budget Estimates, 1896-97. (Excluding Exchange.)	Increase + Decrease — of Budget, 1897-98, as compared with Revised Estimates, 1896-97. (Excluding Exchange.)
£	Rx	Rx.		Rx.	Rx.	£	Rx.	Rx.		
...	...	23,699,200	−2,394,100	14,931,300	10,711,900	...	...	25,643,200	−447,100	+ 1,947,000
...	...	6,386,700	−508,600	5,816,200	...	...	...	5,816,200	− 1,079,100	−570,500
...	...	8,438,200	−261,800	8,714,600	19,400	..	...	8,734,000	+ 34,000	+ 295,800
...	...	4,771,500	+ 38,800	1,253,300	3,583,200	...	...	4,836,500	+ 103,800	+ 65,000
...	...	5,613,200	−131,500	3,846,100	1,833,000	...	..	5,679,100	−65,600	+ 65,900
..	...	3,538,000	− 131,800	4,200	3,617,500	...	...	3,621,700	−48,100	+ 83,700
...	...	4,510,700	+ 34,800	4,463,700	28,200	...	..	4,491,900	+ 10 000	−24,800
...	...	1,855,500	+ 12,300	1,043,600	806,700	...	...	1,850,300	+ 7,100	−5,200
...	.	1,768,500	+ 36,200	905,400	850,800	...	...	1,756,200	+ 23,900	−12,300
...	...	447,500	+ 18,700	221,400	219,500	...	...	440,900	+ 12,100	−6,600
...	...	902,500	+ 10,300	901,600	...	...	..	901,600	+ 9,400	−900
.	...	61,937,500	−3,276,700	42,104,400	21,670,200	...	...	63,774,600	−1,439,600	+ 1,837,100
101,400	67,000	1,087,300	+ 175,700	657,300	175,700	5,000	3,300	841,300	−6,600	−182,300
..	...	1,772,800	+ 2,100	1,818,400	8,900	..	...	1,827,300	+ 56,600	+ 54,500
3,800	2,500	1,078,200	− 26,900	1,081,000	..	4 200	2,800	1,088,000	−17,400	+ 9,500
...	...	141,000	+ 103,800	67,500	...	...	.	67,500	+ 30,300	−73 500
3 800	2,500	2,992,000	+ 79,000	2,966,900	8,900	4,200	2,800	2,982,800	+ 69,500	−9,500
...	...	359,600	− 22,400	8,500	360,300	...	...	368,800	−13,200	+ 9,200
...	...	313,000	−1,700	32,000	303,300	...	...	335,300	+ 20,600	+ 22,300
...	...	433 800	+ 21,100	1,500	422,900	...	...	424,400	+ 11,700	−9,400
...	...	163,800	+ 20,200	10,000	130,300	...	...	140,300	−3,300	−23,500
...	...	224,600	+ 1,600	1,900	230,500	...	...	232,400	+ 9,400	+ 7,800
1,700	1,100	92,000	+ 11,100	200	84,700	1,000	1,100	87,000	+ 5,800	−5,300
300	200	99,300	−600	9,700	90,200	300	200	100,400	+ 500	+ 1,100
2,000	1,300	1,687,000	+ 29,300	63,800	1,622,200	1,900	1,300	1,686,200	+ 31,500	+ 2,200
94,100	62,100	349,500	−3,000	144,400	47,500	91 400	60,300	343,600	−7,100	−4,100
...	...	91,200	+ 1,300	27,000	57,000	...	...	84,600	−5,300	−6,600
...	.	181,400	+ 61,400	160,000	...	...	...	160,000	+ 40,000	−21,400
14,400	9,500	454,800	+ 39,400	97,100	333,600	2,500	1,700	434,900	+ 27,300	−12,100
108,500	71,600	1,076,900	+ 99,100	428,500	438 700	93,900	62,000	1,023,100	+ 54,900	−44 200
200	100	17,525,000	−797,000	17,965,800	57,600	200	100	18,023,700	−298,300	+ 498,700
...	...	2,610,000	−623,000	2,630,000	...	..	...	2,630,000	−603,000	+ 20,000
...	...	24,900	−3,200	28,700	...	...	...	28,700	+ 600	+ 3,800
200	100	20 159,900	−1,423,200	20,624,500	57 600	200	100	20,682,400	−900,700	+ 522,500
...	...	2,096,200	+ 352,500	1,086,100	882,000	...	...	1,968,100	+ 224,400	−128,100
...	...	891,900	−38,000	940,500	...	...	...	940,500	+ 10,600	+ 48,600
...	.	212,600	+ 2,900	53,200	160,700	...	...	213,900	+ 4,200	+ 1,300
...	...	3,200,700	+ 317,400	2,079,800	1,042,700	...	...	3,122 500	+ 239,200	−78,200
...	...	61,100	+ 11,100	50,000	...	...	...	50,000	...	−11,100
26,100	17,200	636,600	+ 23,600	9,400	574,400	27,600	18,200	629,600	+ 15,600	−8 000
26,100	17,200	697,700	+ 34,700	59,400	574,400	27,600	18,200	679,600	+ 15,000	−19,100
65,000	42,900	852,500	+ 67,400	730,400	...	29,200	19,300	778,900	+ 17,900	−53,000
12,400	8,200	112,300	−1,100	84,200	...	11,000	7,200	102,400	−10,000	−8,900
77,400	51,100	964,800	+ 66,800	814,600	..	40,200	26,500	881,300	+ 7,900	−58,900
319,400	210,800	93,803,800	−3,897,900	69,799,200	25,590,400	173 000	114,200	95,676,800	−1,928,300	+ 1,969,600
	Add—Increase on account of Exchange . Rx		+ 81,000				*Deduct*—Decrease on account of Exchange . Rx		−15,600	−96,600
	TOTAL INCLUDING EXCHANGE Rx		−3,816,900				TOTAL INCLUDING EXCHANGE Rx		−1,943,900	+ 1,873,000

B.—*Statement of the Expenditure chargeable on th*

Heads of Expenditure.	Accounts, 1895-96. India. Imperial.	Accounts, 1895-96. India. Provincial and Local.	Accounts, 1895-96. England.	Accounts, 1895-96. Exchange.* 13 0/16d.	Accounts, 1895-96. Total.	Revised India. Imperial.	Revised India. Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
: Demands on the Revenues—							
) —Refunds and Drawbacks	224,473	75,570	...	...	300,049	232,700	70,800
: —Assignments and Compensations	512,739	1,041,980	...	...	1,554,719	517,600	1,051,700
rges in respect of Collection, *viz.*:—							
;.—Land Revenue	397,843	3,699,211	36	27	4,097,117	387,700	3,705,000
—Opium (including cost of Production)	2,067,973	...	550	418	2,068,941	2,503,900	...
:.—Salt (including cost of Production)	453,805	67,202	21	16	521,044	400,900	67,900
—Stamps	−40,346	135,504	43,492	33,044	171,694	−41,200	136,000
.—Excise	157,454	50,390	64	49	207,957	101,000	51,500
.—Provincial Rates	...	52,675	...	...	52,675	...	52,800
.—Customs	76,809	125,984	88	67	202,948	79,400	122,000
.—Assessed Taxes	14,985	14,883	...	...	29,808	15,200	15,100
,—Forest	504,332	404,378	1,393	1,058	911,101	557,800	488,000
.—Registration	117,058	116,026	...	...	233,084	119,800	118,800
Total	4,487,125	5,783,809	45,644	34,679	10,351,257	4,994,800	5,627,800
st—							
—Interest on Debt	3,731,433		3,821,590	2,903,534	10,456,560	3,745,000	
Deduct—Amounts chargeable to Railways†	3,686,257		1,198,904	910,890	5,796,081	3,865,200	
,, Amounts chargeable to Irrigation	1,222,400		...	...	1,222,400	1,253,400	
Remainder chargeable on Ordinary Debt	−1,304,812	127,519	2,622,093	1,992,644	3,438,076	−1,520,600	147,000
.—Interest on other Obligations	602,959	3,535	147	112	606,723	458,000	4,300
Total	−701,853	131,054	2,622,240	1,992,756	4,044,799	−1,062,600	151,300
)ffice, Telegraph, and Mint—							
—Post Office	1,356,306	119,784	106,600	81,042	1,643,798	1,402,600	125,300
—Telegraph	719,991	...	101,071	76,791	897,853	759,000	...
—Mint	52,404	...	460	356	53,229	58,000	...
Total	2,108,701	119,784	208,206	158,189	2,594,880	2,220,200	125,300
s and Expenses of Civil Departments—							
—General Administration	676,351	917,738	243,935	185,350	2,023,394	605,200	910,100
—Law and Justice { Courts	112,592	2,975,012	1,820	1,383	3,090,807	115,000	2,971,800
—Law and Justice { Jails	151,618	805,744	...	...	956,762	170,900	900,500
—Police	654,453	3,387,722	933	709	4,040,817	646,000	3,491,300
—Marine (including River Navigation)	181,342	145,410	236,599	179,761	743,112	200,200	105,000
—Education	29,772	1,504,500	1,200	957	1,536,489	32,900	1,525,700
—Ecclesiastical	192,135	...	156	119	192,410	189,000	...
—Medical	40,923	979,154	6,159	4,679	1,030,915	42,800	1,011,400
—Political	909,244	69,010	47,693	36,236	1,062,183	893,400	60,000
—Scientific and other Minor Departments	261,856	187,836	26,327	20,002	495,971	292,300	181,000
Total	3,209,636	10,972,126	564,902	429,190	15,172,800	3,248,300	11,235,000
neous Civil Charges—							
—Territorial and Political Pensions	437,250	...	9,565	7,267	454,082	427,500	..
Civil Furlough and Absentee Allowances	793	...	223,537	169,837	394,167	700	...
—Superannuation Allowances and Pensions	86,433	832,713	1,817,694	1,381,029	4,167,869	83,900	912,200
—Stationery and Printing	113,621	491,597	45,143	34,526	685,187	132,300	484,800
—Miscellaneous	33,140	100,245	18,549	14,093	232,027	36,000	169,300
Total	671,237	1,540,555	2,114,788	1,606,752	5,933,332	685,400	1,566,300
: Relief and Insurance—							
—Famine Relief	...	18,301	..	...	18,301	1,553,200	398,000
—Construction of Protective Railways	529,867	...	...	...	529,867	...	...
—Construction of Protective Irrigation Works	38,317	...	...	...	38,317	47,200	...
Total††	568,184	18,301	...	...	586,485	1,600,400	398,000
Carried over	10,340,030	18,565,629	5,556,382	4,221,572	38,683,613	11,686,500	19,298,700

* See foot note to Statement A.

	Accounts, 1895-96. India.	Accounts, 1895-96. England.	Accounts, 1895-96. Exchange.	Accounts, 1895-96. Total.	Revised Estimate, 1896-97. India.	Revised Estimate, 1896-97. England.	Revised Estimate, 1896-97. Exchange.	Revised Estimate, 1896-97. Total.
	Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
)Included under the following Heads:—								
State Railways Interest on Debt	3,686,375	980,020	744,589	5,390,084	3,823,100	975,700	643,900	5,443,700
Interest chargeable against Companies on Advances	497	218,884	166,301	385,682	42,100	818,900	144,500	425,500
Interest on capital deposited by Companies	19,415	..	...	19,415	...	...	...	...
Total	3,686,257	1,198,904	910,890	5,795,081	3,865,200	1,194,600	788,400	5,848,300

nd Expenditure and Receipts and Disbursements of the Government of nd in England.

	For details vide Statement.	DISBURSEMENTS. Accounts, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
Expenditure—					
Direct Demands on the Revenues	B	10,351,257	11,156,900	10,907,000	11,229,400
Interest	"	4,044,799	3,676,700	3,456,100	3,550,000
Post Office, Telegraph, and Mint	"	2,594,880	2,733,500	2,728,400	2,891,200
Salaries and Expenses of Civil Departments	"	15,172,860	15,399,500	15,383,300	15,467,800
Miscellaneous Civil Charges	"	5,933,332	6,030,300	5,892,900	5,913,000
Famine Relief and Insurance	"	586,485	598,500	2,012,900	3,666,200
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	"	7,661	14,500	14,000	7,300
Railway Revenue Account	"	23,479,457	23,857,500	22,970,100	23,499,200
Irrigation	"	2,976,311	3,203,600	3,251,600	3,111,700
Buildings and Roads	"	5,810,512	6,140,600	6,013,200	5,780,100
Army Services	"	25,398,157	25,174,900	24,295,600	24,195,500
Special Defence Works	"	101,349	57,500	123,500	19,400
Total Expenditure, Imperial and Provincial Rx.	...	96,457,060	98,044,000	97,019,200	99,330,800
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	548,902	1,200	...	9,200
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	169,793	887,600	1,228,500	1,199,200
Total Expenditure charged against Revenue Rx.	...	96,836,169	97,157,600	95,790,700	98,140,800
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works Rx.	End of B	4,687,194	6,256,700	4,557,400	6,588,600
Debt, Deposits, and Advances—					
Permanent Debt (net Discharged)	C	580,412	...	...	...
Temporary Debt (net Discharged)	"	...	...	1,000,000	...
Unfunded Debt (net Discharged)	"	...	...	317,300	...
Deposits and Advances (net)	"	1,316,042	44,100	1,290,800	...
Loans and Advances by Imperial Government (net Advances)	"	74,446	...	...	...
Loans and Advances by Provincial Governments (net Advances)	"	164,097	464,000	807,100	336,000
Capital of Railway Companies (net Payments)	"	185,937	2,154,500	...	1,274,000
Remittances (net)	"	...	16,100	...	15,000
Secretary of State's Bills paid	"	18,742,215	16,503,400	15,288,300	13,025,300
Total Disbursements	...	121,992,512	122,596,400	119,051,000	119,380,600
Balance on 31st March—India Rx.	...	16,500,510	14,055,988	13,465,810	13,321,710
England £	...	3,393,798	2,463,824	2,814,698	2,271,298
GRAND TOTAL	...	141,886,820	139,116,212	135,332,108	134,973,608
Revenue		98,370,167	97,620,700	93,803,800	95,676,800
Expenditure chargeable thereon		96,836,169	97,157,600	95,790,700	98,140,800
Surplus (+) Deficit (—)		Rx. 1,533,998	463,100	—1,960,900	—2,464,000

A.—*Statement of the Revenue of*

Heads of Revenue.	Accounts, 1895-96. India. Imperial.	Accounts, 1895-96. India. Provincial and Local.	Accounts, 1895-96. England.	Accounts, 1895-96. Exchange.* 13 6,81d.	Accounts, 1895-96. Total.	Revised. India. Imperial.	Revised. India. Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
cipal Heads of Revenue—							
I.—Land Revenue	16,247,110	9,953,845	...	...	26,200,955	14,541,600	9,157,600
II.—Opium	7,123,922	...	...	...	7,123,922	6,386,700	...
III.—Salt	8,821,252	40,593	...	...	8,861,845	8,403,800	34,400
IV.—Stamps	1,248,495	3,478,500	...	...	4,727,055	1,264,000	3,507,500
V.—Excise	4,334,984	1,387,433	...	...	5,722,417	4,255,300	1,357,900
VI.—Provincial Rates	4,056	3,702,949	...	...	3,707,005	4,100	3,533,900
VII.—Customs	4,987,603	29,675	...	...	5,017,278	4,487,000	29,700
VIII.—Assessed Taxes	1,045,062	789,227	...	...	1,835,189	1,050,000	805,500
IX.—Forest	959,589	700,915	...	...	1,660,504	1,042,800	725,700
X.—Registration	213,816	211,054	...	...	424,870	225,400	222,100
XI.—Tributes from Native States	792,301	...	...	...	792,301	902,500	...
Total	45,779,090	20,294,251	...	...	66,073,341	42,563,200	19,374,300
XII.—Interest	641,710	159,557	13,516	10,269	825,052	700,900	158,000
Office, Telegraph, and Mint—							
XIII.—Post Office	1,704,786	8,709	...	...	1,713,495	1,763,900	8,900
XIV.—Telegraph	1,075,851	...	5,7[illegible]	4,356	1,085,940	1,071,900	...
XV.—Mint	40,895	...	13	10	40,918	141,000	...
Total	2,821,532	8,709	5,7[illegible]6	4,366	2,840,353	2,976,800	8,900
eipts by Civil Departments—							
XVI.—Law and Justice: Courts	22,125	355,749	...	...	377,874	22,700	336,900
XVI.—Law and Justice: Jails	40,121	272,177	..	...	312,298	38,900	274,100
XVII.—Police	17,043	400,849	...	...	417,892	19,300	414,500
XVIII.—Marine	25,854	143,520	...	...	169,374	32,100	131,700
XIX.—Education	1,998	217,725	...	...	219,723	2,300	222,300
XX.—Medical	376	80,402	1,862	1,415	84,055	500	89,000
XXI.—Scientific and other Minor Departments	11,185	91,268	485	368	103,306	11,000	87,200
Total	118,702	1,561,690	2,347	1,783	1,684,522	127,400	1,556,300
cellaneous—							
XII.—Receipts in aid of Superannuation, etc.	156,925	47,393	96,901	73,622	374,836	149,400	43,900
XIII.—Stationery and Printing	32,419	51,838	...	...	84,287	35,800	55,400
XIV.—Exchange	178,306	...	...	...	178,306	181,400	...
XV.—Miscellaneous	111,374	338,935	4,646	3,530	458,485	107,300	323,600
Total	479,049	438,165	101,547	77,152	1,095,914	473,900	422,900
ways—							
XVI.—State Railways (Gross Receipts)	17,414,849	1,143,445	230	175	18,558,699	16,307,800	1,216,900
XVII.—Guaranteed Companies (Net Traffic Receipts)	3,275,238	...	..	...	3,275,238	2,610,000	...
XVIII.—Subsidized Companies (Repayment of Advances of interest)	25,252	...	...	...	25,252	24,900	...
Total	20,715,339	1,143,445	230	175	21,859,189	18,942,700	1,216,900
gation—							
XIX.—Major Works: Direct Receipts	759,935	519,473	...	...	1,279,408	1,164,200	932,000
Portion of Land Revenue due to Irrigation	821,664	...	...	...	821,664	891,900	...
XX.—Minor Works and Navigation	50,686	148,195	..	..	198,881	51,200	161,400
Total	1,632,285	667,668	..	...	2,299,953	2,107,300	1,093,400
idings and Roads—							
XXI.—Military Works	49,699	...	...	...	49,690	61,100	...
XII.—Civil Works	22,913	507,712	24,724	18,784	664,133	16,300	577,000
Total	72,612	507,712	24,724	18,784	713,832	77,400	577,000
eipts by Military Department—							
XIII.—Army: Effective	751,679	...	65,450	49,727	867,156	744,600	...
Non-effective	93,809	...	9,857	7,489	110,855	91,700	...
Total	845,488	...	75,307	57,216	978,011	836,300	...
TOTAL REVENUES	73,105,807	24,871,198	223,417	169,745	98,370,167	68,805,900	24,407,700

* The columns headed "Exchange" show under the several heads of Revenue and Expenditure which include transactions in England Exchange thereon calculated in dance with the average Rate obtained or estimated to be obtained for Bills and Telegraphic Transfers sold during the year.

APPENDIX.

ACCOUNTS AND ESTIMATES.

Accounts	1895-96.
Revised Estimates . . .	1896-97.
Budget Estimates . . .	1897-98.

CONTENTS.

General Statement of the Accounts and Estimates of the Revenue India, in India

	For details vide Statement.	RECEIPTS.			
		Accounts, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
evenue—					
rincipal Heads of Revenue—					
Land Revenue	A	26,200,955	26,093,300	23,699,200	25,646,200
Opium	...	7,123,922	6,895,300	6,386,700	5,816,200
Salt	...	8,801,845	8,700,000	8,438,200	8,734,000
Stamps	...	4,727,055	4,732,700	4,771,500	4,836,500
Excise	...	5,722,417	5,744,700	5,613,200	5,679,100
Customs	...	5,017,278	4,481,900	4,516,700	4,491,000
Other Heads	...	8,419,869	8,566,300	8,512,000	8,570,700
TOTAL PRINCIPAL HEADS Rx.	...	66,073,341	65,214,200	61,937,500	63,774,600
erest	A	825,052	848,300	1,087,300	841,300
st Office, Telegraph, and Mint	"	2,840,353	2,914,300	2,992,000	2,982,800
ceipts by Civil Departments	"	1,684,522	1,657,800	1,687,000	1,689,200
scellaneous	"	1,095,914	975,900	1,076,900	1,023,100
ilways	"	21,859,189	21,583,200	20,159,900	20,682,400
igation	"	2,290,953	2,883,300	3,200,700	3,122,500
ildings and Roads	"	713,832	664,600	697,700	679,600
ceipts by Military Department	"	978,011	879,100	964,800	881,300
TOTAL REVENUE Rx.	...	98,370,167	97,620,700	93,803,800	95,676,800
t, Deposits, and Advances—					
nanent Debt (net Incurred)	C	...	3,811,300	5,412,900	6,924,900
porary Debt (net Incurred)	"	...	...	...	1,000,000
nded Debt (net Incurred)	"	739,047	831,100	...	502,100
osits and Advances (net)	"	...	...	...	1,497,500
ns and Advances by Imperial Government (net ceipts)	"	...	57,900	42,400	91,500
tal of Railway Companies (net Receipts)	"	...	...	581,600	...
ittances (net)	"	80,502	...	297,100	...
etary of State's Bills drawn	"	17,664,492	16,500,000	15,300,000	13,000,000
TOTAL RECEIPTS	...	116,854,208	118,821,000	115,437,800	118,693,100
Balance on 1st April—India Rx.	...	22,529,488	16,500,488	16,500,510	13,465,810
England £	...	2,503,124	3,794,724	3,393,798	2,814,698
GRAND TOTAL	...	141,886,820	139,116,212	135,332,108	134,973,608

FORT WILLIAM,
ICE AND COMMERCE DEPARTMENT;
The 19th March 1897.

W. H. DOBBIE,
Offg. Deputy Comptroller General.

Revenues of India, in India and in England—continued.

ESTIMATE, 1896-97.			Increase + Decrease — of Revised, as compared with Budget Estimates, 1896-97. (Excluding Exchange.)	BUDGET ESTIMATE, 1897-98.					Increase + Decrease — of Budget, 1897-98, as compared with Budget Estimates, 1896-97. (Excluding Exchange.)	Increase + Decrease — of Budget, 1897-98, as compared with Revised Estimates, 1896-97. (Excluding Exchange.)
				India.						
England.	Exchange* £1=R16·0.	Total.		Imperial.	Provincial and Local.	England.	Exchange* £1=R16·0.	Total.		
£	Rx.	Rx.		Rx.	Rx.	£	Rx.	Rx.		
5,642,200	3,723,800	40,351,200	+ 1,222,100	12,144,900	21,035,300	5,745,400	3,792,000	42,717,600	+ 3,520,300	+ 2,298,200
...	...	14,000	—500	...	7,300	...	...	7,300	— 7,200	— 6,700
...	...	8,825,000	—185,800	8,988,000	39,300	...	...	9,027,300	+ 16,500	+ 202,300
975,700	643,900	5,442,700	— 48,200	4,017,200	...	971,000	640,900	5,629,100	+ 141,200	+ 189,400
1,712,600	1,130,300	2,842,900	+ 3,600	...	...	1,712,500	1,130,200	2,842,700	+ 3,500	— 100
218,900	144,500	405,500	+ 5,700	81,600	...	218,900	144,500	445,000	+ 45,200	+ 39,500
722,700	477,000	1,214,500	— 6,300	19,500	...	800,000	528,000	1,347,500	+ 75,700	+ 82,000
...	...	480,500	— 145,000	303,000	...	...	...	303,000	— 322,500	— 177,500
2,160,900	1,426,200	3,595,200	+ 1,400	7,200	...	2,169,400	1,431,800	3,608,400	+ 9,000	+ 7,600
...	...	102,100	— 6,100	226,100	10,100	...	...	236,200	+ 128,000	+ 134,100
...	...	61,700	— 25,300	60,000	...	...	...	60,000	— 27,000	— 1,700
5,790,800	3,821,900	22,970,100	— 406,000	13,702,600	49,400	5,871,800	3,875,400	23,499,200	+ 69,600	+ 475,600
...	...	876,100	+ 55,400	475,000	384,800	...	...	859,800	+ 39,100	— 16,300
...	...	1,253,400	— 700	749,400	555,600	...	...	1,285,000	+ 30,900	+ 31,600
1,600	1,100	1,122,100	— 7,000	294,000	671,200	1,000	700	966,900	— 161,800	— 154,800
1,600	1,100	3,251,600	+ 47,700	1,498,400	1,611,600	1,000	700	3,111,700	— 91,800	— 139,500
25,000	16,500	1,154,000	— 84,100	1,207,300	...	14,400	9,500	1,231,200	+ 100	+ 84,200
91,000	60,100	4,859,200	— 44,300	321,400	4,076,800	90,800	59,900	4,548,900	— 354,400	— 310,100
116,000	76,600	6,013,200	— 128,400	1,528,700	4,076,800	105,200	69,400	5,780,100	— 354,300	— 225,900
8,899,000	1,253,400	19,459,400	— 396,900	16,050,300	...	1,921,600	1,268,200	19,240,100	— 631,000	— 234,100
3,372,000	1,505,500	4,836,200	— 15,000	918,600	...	2,431,800	1,605,000	4,955,400	+ 64,700	+ 79,700
12,271,000	2,818,900	24,295,600	— 411,900	16,968,900	...	4,353,400	2,873,200	24,195,500	— 566,300	— 154,400
59,000	38,900	123,500	+ 30,700	...	...	11,700	7,700	19,400	— 42,200	— 72,900
8,880,600	10,481,200	97,019,200	+ 353,700	45,843,500	26,780,400	16,088,500	10,618,400	99,330,800	+ 2,528,100	+ 2,174,400
...	...	...	...	...	...	...	...	9,200	— 303,600	+ 38,500
...	...	1,228,500	— 342,100	...	1,190,000	...	...	1,190,200		
8,880,600	10,481,200	95,790,700	+ 11,600	45,843,500	25,590,400	16,088,500	10,618,400	98,140,800	+ 2,224,500	+ 2,212,900
	Deduct—Decrease on account of Exchange . Rx.		— 1,378,500				*Add*—Increase (+) or *Deduct*—Decrease (—) on account of Exchange . Rx.		— 1,241,300	+ 137,200
	TOTAL INCLUDING EXCHANGE . . Rx.		— 1,366,900				TOTAL INCLUDING EXCHANGE . Rx.		+ 983,200	+ 2,350,100

REVISED ESTIMATE, 1896-97.				BUDGET ESTIMATE, 1897-98.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
3,908,800	1,091,000	720,100	3,819,900	4,049,100	1,078,000	711,500	5,838,600
730,000	4,500	3,000	737,500	741,500	5,100	3,400	750,000
4,638,800	1,095,500	723,100	4,557,400	4,790,600	1,083,100	714,900	6,588,600

C.—*Statement of Receipts and Disbursements*

	Accounts, 1895-96.			Revised Estimate, 1896-97.			Budget Estimate, 1897-98.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rs.	£		*Rs.*	£		*Rs.*	£	
Revenue (from Statement A)	97,977,005	223,417	98,200,422	93,273,600	319,400	93,593,000	95,389,600	173,000	95,562,600
Exchange added to Revenue	169,745	...	169,745	210,800	...	210,800	114,200	...	114,200
Total	98,146,750	223,417	98,370,167	93,484,400	319,400	93,803,800	95,503,800	173,000	95,676,800
Permanent Debt incurred—									
Sterling Debt—									
India Stock	...			...	2,400,000		...	3,500,000	
Rupee Debt—									
Rupee Loan	...			6,048,700	...		4,000,000		
Total	...			6,048,700	2,400,000	8,448,700	4,000,000	3,500,000	7,500,000
Net			0			5,412,900			6,924,900
Temporary Debt incurred—									
Temporary Loans	...	2,000,000	2,000,000		1,500,000	1,500,000		2,000,000	2,000,000
Net			0			0			1,000,000
Unfunded Debt—									
Special Loans	1,088	...		...	...		...	...	
Treasury Notes	...	...		2,200	...		...	...	
Deposits of Service Funds	243,721	...		71,000	...		151,000	...	
Savings Bank Deposits	4,615,361	...		5,196,400	...		4,734,300	...	
Total	4,860,170	...	4,860,170	5,269,600	...	5,269,600	4,885,300	...	4,885,300
Net			739,047			0			502,400
Deposits and Advances—									
Balances of Provincial Allotments	548,902	...		...	...		9,200	...	
Excluded Local Funds	790,627	...		770,800	...		761,800	...	
Railway Funds	78,709	...		77,900	...		75,600	...	
Deposits of Sinking Funds	16,606	...		11,800	...		12,400	...	
Departmental and Judicial Deposits	18,472,070	...		18,543,800	...		18,199,000	...	
Advances	3,840,105	673	...	3,377,500	1,700		3,180,100	1,400	
Suspense Accounts	41,419	...		19,100	...		9,100	...	
Exchange on Remittance Accounts, net	...	...		169,700	...		2,598,100	...	
Miscellaneous	299	...		...	9,000		25,300	...	
Total	23,788,737	673	23,789,410	22,970,600	10,700	22,981,300	24,870,600	1,400	24,872,000
Net			0			0			1,497,500
Carried over	126,795,657	2,224,090		127,773,300	4,230,100		129,259,700	5,674,400	

of the Government of India, in India and in England.

	Accounts, 1895-96.			Revised Estimate, 1896-97.			Budget Estimate, 1897-98.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£		Rx.	£		Rx.	£	
Expenditure, Imperial and Provincial (from Statement B)	68,998,722	15,603,370	84,602,092	70,657,400	15,880,600	86,538,000	72,623,900	16,088,500	88,712,400
Exchange, charged as Expenditure	11,854,968	...	11,854,968	10,481,200	...	10,481,200	10,618,400	...	10,618,400
Add—Provincial Surpluses, transferred to "Deposits"	548,902	...	548,902	...	...	...	9,200	...	9,200
Deduct—Provincial Deficits, charged against "Deposits"	—169,793	...	—169,793	—1,228,500	...	—1,228,500	—1,199,200	...	—1,199,200
TOTAL	81,232,799	15,603,370	96,836,169	79,910,100	15,880,600	95,790,700	82,052,300	16,088,500	98,140,800
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works	2,884,965	683,174		2,738,800	1,095,500		4,790,600	1,083,100	
Exchange on Expenditure not charged to Revenue	519,055	...		723,100	...		714,900	...	
TOTAL	3,404,020	683,174	4,087,194	3,461,900	1,095,500	4,557,400	5,505,500	1,083,100	6,588,600
Permanent Debt discharged—									
Sterling Debt—									
India 4 p. c. Stock	...	1,600		...	5,100		...	...	
India 3½ p. c. Debentures	...	...		...	2,000,000		...	...	
South Indian Railway Debentures	...	...		...	313,700		...	...	
Rupee Debt—									
3½ p. c. Loans	21,950	...		360,000	...		350,000	...	
5 p. c. Loans	...	...		..	...		...	...	
4½ p. c. Loans	21,940	...		12,000	...		5,000	...	
4 p. c. Loans	540,884	...		345,000	...		220,000	...	
Stock Notes	38	...		...	...		100	...	
TOTAL	584,812	1,600	586,412	717,000	2,318,800	3,035,800	575,100	...	575,100
NET			586,142			0			0
Temporary Debt discharged—									
Temporary Loans	...	2,000,000	2,000,000	...	2,500,000	2,500,000	...	1,000,000	1,000,000
NET			0			1,000,000			0
Unfunded Debt—									
Special Loans	365	...		400	...		...	...	
Treasury Notes	...	...		...	...		...	...	
Deposits of Service Funds	100,477	...		102,500	...		102,600	...	
Savings Bank Deposits	4,020,281	...		5,484,000	...		4,280,300	...	
TOTAL	4,121,1 2	...	4,121,123	5,586,900	...	5,586,900	4,382,900	...	4,382,900
NET			0			317,300			0
Deposits and Advances—									
Balances of Provincial Allotments	169,793	...		1,228,500	...		1,199,200	...	
Excluded Local Funds	798,177	...		789,600	...		753,600	...	
Railway Funds	69,406	...		79,100	...		68,300	...	
Deposits of Sinking Funds	5,798	...		...	...		...	...	
Departmental and Judicial Deposits	18,279,012	...		18,739,200	...		18,270,800	...	
Advances	3,731,032	3,069		3,388,400	2,100		3,056,200	...	
Suspense Accounts	223,372	...		24,500	...		17,400	...	
Exchange on Remittance account net	906,901	...		...	...		...	...	
Miscellaneous	918,754	138		11,700	9,000		..	...	
TOTAL	25,102,245	3,207	25,105,452	24,261,000	11,100	24,272,100	23,374,500	...	23,374,500
NET			1,316,042			1,290,800			0
Carried over	114,444,999	18,291,351		113,936,900	21,806,000		115,890,300	18,171,600	

C.—*Statement of Receipts and Disbursements*

	Accounts, 1895-96.			Revised Estimate, 1896-97.			Budget Estimate, 1897-98.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£		*Rx.*	£		*Rx.*	£	
Brought forward	126,795,657	2,224,090		127,773,300	4,230,100		129,259,700	5,674,400	
Loans and Advances by Imperial Government	137,164	...	137,164	125,500	...	125,500	107,600	...	107,600
Net			0			42,400			91,500
Loans and Advances by Provincial Governments	369,082	...	369,082	392,400	...	392,400	411,700	...	411,700
Net			0			0			
Capital Receipts from Railway Companies—									
On account of Subscribed Capital	163,800	791,483		306,000	3,936,600		1,535,300	4,491,400	
Repayments	1,192,868	11,553		206,300	6,700		162,700	3,000	
Total	1,356,668	803,036	2,159,704	512,300	3,943,300	4,455,600	1,698,000	4,494,400	6,192,400
Net			0			581,600			
Remittances—									
Inland Money Orders	21,757,807	...		22,800,000			23,900,000		
Other Local Remittances	42,019	...		560,700			444,900		
Other Departmental Accounts	475,393	...		279,200			304,200		
Net Receipts by Civil Treasuries from—									
Post Office	730,869	...		791,300			555,000		
Telegraph	94,938	...		44,000			...		
Guaranteed Railways	3,214,046	...		2,440,200			2,781,500		
Public Works	1,850,254	...		...			...		
Net Receipts from Civil Treasuries by—									
Telegraph	...	...		...			5,200		
Marine	175,785	...		260,500			212,000		
Military	16,709,922	...		16,039,100			15,700,900		
Public Works	...	...		783,000			2,081,600		
Remittance Account between England and India—									
Railway transactions	659,122	152,266		610,800	805,100		903,000	402,500	
Other "	3,13,632	189,379		381,400	302,700		359,400	122,500	
Total	46,024,387	341,645	46,366,032	45,000,400	1,107,800	46,108,200	47,847,700	525,000	48,372,700
Net			80,502			297,100			0
Secretary of State's Bills drawn	...	17,664,492	17,664,492	...	15,300,000	15,300,000	...	13,000,000	13,000,000
Total Receipts	174,682,958	21,033,263		173,803,900	24,581,200		179,324,700	23,693,800	
Opening Balance	22,529,488	2,503,124		16,500,510	3,393,798		13,465,810	2,814,698	
GRAND TOTAL	197,212,446	23,536,387		190,304,410	27,974,998		192,790,510	26,508,498	

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 19th March 1897.

W. H. DOBBIE,
Offg. Deputy Comptroller General

of the Government of India, in India and in England—continued.

	Accounts, 1895-96.			Revised Estimate, 1896-97.			Budget Estimate, 1897-98.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£		Rx.	£		Rx.	£	
Brought forward	114,444,999	18,291,351		113,936,900	21,806,000		115,890,300	18,171,600	
Loans and Advances by Imperial Government	211,610	...	211,610	83,100	...	83,100	16,100	...	16,100
Net			74,446			0			0
Loans and Advances by Provincial Governments	533,179	...	533,179	1,199,500	...	1,199,500	748,600	...	748,600
Net			164,097			807,100			336,900
Payments to Railway Companies on Capital Account—									
For discharge of Debentures	...	...		...	871,200		...	2,441,400	
For Expenditure	1,491,821	853,820		1,476,900	1,525,900		2,654,300	2,370,700	
Total	1,491,821	853,820	2,345,641	1,476,900	2,397,100	3,874,000	2,654,300	4,812,100	7,466,400
Net			185,937			0			1,274,000
Remittances—									
Inland Money Orders	21,739,588	...		22,800,000	...		23,900,000	...	
Other Local Remittances	...	...		500,700	...		444,900	...	
Other Departmental Accounts	445,834	...		279,200	...		304,200	...	
Net Payments into Civil Treasuries by—									
Post Office	730,835	...		794,300	...		555,000	...	
Telegraph	94,609	...		44,600	...		...	...	
Guaranteed Railways	3,214,640	...		2,446,200	...		2,781,500	...	
Public Works	1,806,747	...		...	...		...	...	
Net Issues from Civil Treasuries to—									
Telegraph	...	...		...	...		5,200	...	
Marine	175,742	...		260,500	...		212,000	...	
Military	16,709,922	...		15,949,100	...		15,700,900	...	
Public Works	...	...		583,000	...		2,681,000	...	
Remittance Account between England and India—									
Railway transactions	149,250	662,138		805,100	610,800		402,500	903,000	
Other "	160,939	335,280		330,600	346,400		146,400	350,500	
Total	45,288,112	997,418	46,285,530	44,853,900	957,200	45,811,100	47,134,200	1,253,500	48,387,700
Net			0			0			15,000
Secretary of State's Bills paid	18,742,215	...	18,742,215	15,288,300	...	15,288,300	13,025,300	...	13,025,300
Total Disbursements	180,711,936	20,142,589		176,838,600	25,160,300		179,468,800	24,237,200	
Closing Balance	16,500,510	3,393,798		13,465,810	2,814,698		13,321,710	2,271,298	
GRAND TOTAL	197,212,446	23,536,387		190,304,410	27,974,998		192,790,510	26,508,498	

A. F. COX,
Offg. Comptroller General.

J. F. FINLAY,
Secretary to the Government of India.

D.—*Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Settlements.*

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Accounts, 1895-96.										
Balance at end of 1894-95	15,195	85,901	197,521	131,811	602,940	416,094	325,264	763,142	678,769	3,216,643
Added in 1895-96 . .	...	8,688	217,917	24,299	108,211	...	...	81,770	108,017	548,902
Spent in 1895-96 . .	449	...	...	...	...	155,618	13,726	...	...	169,793
Balance at end of 1895-96 .	14,746	94,589	415,438	156,110	711,157	260,476	311,538	844,912	786,786	3,595,752
Revised Estimate, 1896-97.										
Balance at end of 1895-96 (by Accounts).	14,746	94,589	415,438	156,110	711,157	260,476	311,538	844,912	786,786	3,595,752
Spent in 1896-97 . .	2,500	52,300	34,800	33,000	230,300	202,900	105,900	199,700	367,100	1,228,500
Balance at end of 1896-97 .	12,246	42,289	380,638	123,110	480,857	57,576	205,638	645,212	419,686	2,367,252
Budget Estimate, 1897-98.										
Balance at end of 1896-97 (by Revised Estimate).	12,246	42,289	380,638	123,110	480,857	57,576	205,638	645,212	419,686	2,367,252
Added in 1897-98 . .	...	...	..	...	...	9,200	...	...	...	9,200
Spent in 1897-98 . .	1,600	6,100	184,900	23,000	454,700	...	85,900	279,700	163,300	1,199,200
Balance at end of 1897-98 .	10,646	36,189	195,738	100,110	26,157	66,776	119,738	365,512	256,386	1,177,252

W. H. DOBBIE,
Offg. Deputy Comptroller General.

A. F. COX,
Offg. Comptroller General.

J. F. FINLAY,
Secretary to the Government of India.

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 19th March 1897.

E.—*Statement of Net Revenue and Expenditure—India and England.*

Part I.—Income.

REVENUE.	Accounts, 1895-96.		Revised Estimate, 1896-97.		Budget Estimate, 1897-98.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
I.—**Land Revenue, etc.:**						
1. Land Revenue	26,150,709		23,645,300		25,601,800	
2. Forest	1,656,647		1,762,000		1,753,000	
3. Tributes from Native States	792,301		902,500		901,600	
	28,599,657		26,309,800		28,256,400	
Deduct,—						
Assignments	*1,127,276*		*1,136,100*		*1,130,900*	
NET	—	**27,472,381**	—	**25,173,700**	—	**27,125,500**
.—**Opium, Net Receipts**	5,054,971		3,880,600		3,161,300	
Deduct,—						
Assignments	*5,077*		*5,100*		*5,100*	
NET	—	**5,049,894**		**3,875,500**		**3,156,200**
.—**Taxation:**						
1. Salt	8,825,674		8,402,500		8,698,800	
2. Stamps	4,670,087		4,717,000		4,782,600	
3. Excise	5,699,570		5,582,900		5,653,800	
4. Provincial Rates	3,696,480		3,531,700		3,616,000	
5. Customs	4,905,021		4,408,800		4,375,900	
6. Assessed Taxes	1,822,418		1,842,500		1,830,800	
7. Registration	423,573		446,200		439,700	
	30,049,723		28,932,200		29,403,600	
Deduct,—						
Assignments	*422,366*		*428,100*		*422,400*	
NET	—	**29,627,357**	—	**28,504,100**	—	**28,981,200**
.—**Miscellaneous Receipts** (*i.e.*, Mint, Gain by Exchange and Miscellaneous)	—	**392,453**	—	**480,900**	—	**366,800**
		62,542,085		**58,034,200**		**59,629,700**
ess of Expenditure over Income		...		**1,986,900**		**2,464,000**
	—	**62,542,085**		**60,021,100**		**62,093,700**

Part II.—Expenditure.

CHARGES.	Accounts, 1895-96.		Revised Estimate, 1896-97.		Budget Estimate, 1897-98.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
—**Debt Services**	—	**3,219,747**	—	**2,368,800**	—	**2,708,700**
.—**Military Services:**						
1. Army	24,420,146		23,330,800		23,314,200	
2. Military Works	1,156,239		1,092,900		1,181,200	
3. Special Defence Works	101,349		123,500		19,400	
TOTAL	—	**25,677,734**	—	**24,547,200**	—	**24,514,800**
I.—**Collection of Revenue:**						
1. Land Revenue, including District Administration	4,097,117		4,094,400		4,166,700	
2. Forest	911,161		900,000		1,076,100	
3. Other Heads	1,419,270		1,429,100		1,474,900	
TOTAL	—	**6,427,548**	—	**6,523,400**	—	**6,717,700**
.—**Commercial Services:**						
Net Expenditure—						
1. Railway	1,620,268		2,810,200		2,816,800	
2. Irrigation	676,358		50,900		—10,800	
	2,296,626		2,861,100		2,806,000	
Deduct—Net Receipts—						
Post Office	69,697		58,700		78,000	
Telegraph	188,087		123,300		—700	
	257,784		182,000		77,300	
NET	—	**2,038,842**	—	**2,679,100**	—	**2,728,700**
.—**Civil Services:**						
1. Civil Departments	13,488,338		13,096,300		13,778,600	
2. Miscellaneous Civil Charges	5,242,182		5,185,300		5,242,400	
3. Famine Relief and Insurance	586,485		2,012,900		3,006,200	
4. Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	7,661		14,000		7,300	
5. Civil Works	3,940,441		4,222,600		3,919,300	
	23,265,107		25,131,100		26,613,800	
Add or Deduct,—						
Provincial Surplus or Deficit	379,109		*1,228,500*		*1,190,000*	
TOTAL	—	**23,644,216**	—	**23,902,600**	—	**25,423,800**
		61,008,087		**60,021,100**		**62,093,700**
Excess of Income over Expenditure		**1,533,998**		...		...
		62,542,085		**60,021,100**		**62,093,700**

W. H. DOBBIE,
Offg. Deputy Comptroller General.

A. F. COX,
Offg. Comptroller General.

J. F. FINLAY,
Secretary to the Government of India.

FORT WILLIAM,
NANCE AND COMMERCE DEPARTMENT:

APPENDIX.

TABLE I.—Miscellaneous.

	1888-89	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97. Revised Estimate.	1897-98. Budget.
Recorded Revenue compared with the recorded expenditure, excluding Capital Expenditure on Public Works not charged against Revenue—										
SURPLUS . . . . . Rs.	37,018	2,612,013	3,698,171	467,535	.....	.....	693,110	1,533,998	.....	.....
DEFICIT . . . . . Rs.	.....	.....	.....	.....	833,412	1,546,998	.....	.....	1,986,000	2,464,000
Capital Expenditure on Public Works not charged against Revenue* . . . . . Rs.	1,638,001	2,173,300	3,365,632	3,580,000	3,986,290	3,821,252	4,446,331	4,087,194	4,557,400	6,588,600
Capital charge involved in Redemption of Liabilities . . £	10,335,049	.....	4,692,557	.....	.....	.....	.....	.....	.....	.....
Net Public Debt incurred	13,487,581	5,199,018	6,293,714	3,038,293	—375,405	4,043,311	4,832,662	—586,412	5,412,900	6,924,900
Net PUBLIC DEBT incurred, including Capital transactions with Guaranteed Railways and other Companies	9,456,342	3,913,426	3,639,498	1,891,901	315,875	3,331,845	4,172,650	—772,349	5,994,500	5,650,900
Value of commodities exported, excluding Gold and Silver . Rs.	97,049,000	103,460,000	100,227,000	108,173,000	105,595,000	106,503,000	108,914,000	114,335,000		
Ditto imported, ditto ditto . Rs.	69,440,000	69,197,000	71,975,000	69,432,000	66,265,000	77,021,000	73,529,000	72,937,000		
EXCESS OF EXPORTS OVER IMPORTS, excluding Gold and Silver Rs.	27,609,000	34,263,000	28,252,000	38,741,000	40,330,000	29,482,000	35,385,000	41,398,000		
Net Imports of Gold . . . . . Rs.	2,814,000	4,615,000	5,636,000	2,414,000	—2,813,000	641,000	—4,974,000	2,526,000		
Ditto of Silver . . . . . Rs.	8,247,000	10,938,000	14,175,000	9,022,000	12,864,000	13,720,000	6,329,000	6,582,000		
TOTAL NET IMPORTS OF GOLD AND SILVER . . . . Rs.	12,061,000	15,553,000	19,811,000	11,436,000	10,051,000	14,351,000	1,355,000	9,108,000		
Excess of Exports over Imports, including Gold and Silver . Rs.	15,548,000	18,710,000	8,441,000	27,305,000	30,279,000	15,131,000	34,030,000	32,290,000		
Grand Total value of Imports and Exports of all kinds . Rs.	183,119,000	192,924,000	196,250,000	195,515,000	196,839,000	206,286,000	200,250,000	204,899,000		
SECRETARY OF STATE'S BILL Sold (Rupees) . . . . R	20,89,91,221	22,41,86,538	21,18,69,300	23,08,18,115	25,47,84,151	15,72,36,031	30,96,98,798	31,08,54,373	25,39,80,000	21,58,00,000
Sterling Equivalent received . . . . . £	14,262,859	15,474,496	15,959,034	16,093,854	16,532,215	9,530,235	15,905,102	17,664,492	15,300,000	13,000,000
SILVER coined at the Indian Mints . . . . . Rs.	7,282,755	8,541,158	13,193,473	5,553,970	12,611,528	4,902,499	54,594	252,713		
MAXIMUM PRICE IN PENCE OF AN OZ. TROY. STANDARD SILVER IN LONDON	44 3/16 (Sept.)	44 1/8 (Jan.)	54 1/8 (Sept.)	46 3/8 (July)	41 1/8 (June)	38 3/8 (June)	30 1/8 (Aug.)	31 1/8 (Feb.)	31 3/16 (June)	
Minimum ditto ditto	41 1/8 (May)	41 11/16 (Mar.)	43 3/8 (April)	39 (Mar.)	37 1/8 (Mar.)	27 (Mar.)	27 7/16 (Dec. and Jan.)	29 3/8 ((Apl.)	29 5/16 (Mar.)	
AVERAGE EXCHANGE upon Secy. of State's Bills sold per rupee .	1s. 4·3794d.	1s. 4·5564d.	1s. 6·0894d.	1s. 4·7334d.	1s. 2·9854d.	1s. 2·3474d.	1s. 1·1005d.	1s. 1·6381d.	1s. 2·46d.	1s. 2·46d.
FIXED RATE OF EXCHANGE for the ADJUSTMENT of transactions between the Indian and Imperial Treasuries	1s. 5d.	1s. 4 1/2d.	1s. 5d.	1s. 6 1/2d.	1s. 4 1/2d.	1s. 2 1/2d.	1s. 3 1/2d. 1st quarter For the remaining quarters, 1s. 1 1/2d.	1s. 1 1/2d.	1s. 1 1/2d.	1s. 2 1/2d.
MAXIMUM RATE OF DISCOUNT ON LOANS on demand at the BANK OF BENGAL, Calcutta	12 (Feb. & Mar.)	11 (Feb. & Mar.)	12 (April)	5 (Jan.—Mar.)	6 (Jan.)	10 (Feb.)	9 (April)	7 (Feb.)	10 (Dec.)	

* Excludes Capital charge involved in redemption of Liabilities.

	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97. Revised Estimate.	1897-98. Budget.
Minimum Rate of discount on Loans on demand at the Bank of Bengal, Calcutta	4 (May to Sept.)	4 (June, July & Oct.)	3 (Aug. to Feb.)	2 (Aug. & Sept.)	3 (May to Dec.)	4 (June 29 to Nov. 15) & (Nov. 30 to Jan. 10.)	3 (Sept. 5th to Jan. 16th.)	3 (July 25 to Nov. 13.)	3 (July 2 to Sep. 2)	
Maximum rate of discount at the Bank of England	5 (Oct. to Jan.)	6 (Jan. & Feb.)	6 (Nov.)	5 (May & June)	5 (Aug., Oct., Nov., Dec. & Jan.)	5 (Aug. & Sept.)	2	2	4 (Oct. to Jan.)	
Minimum ditto ditto	2 (Apl. & May)	2½ (April & July)	3 (Apl., May, June, Feb. & Mar.)	2½ (July, Aug. & Sept.)	2 (May to Oct.)	2 (Feb. & Mar.)	2	2	2 (Apl. to Sep.)	
Maximum Govt. balances at the three Presidency Banks Rx.	4,385,500 (June)	4,445,400 (Mar.)	4,083,300 (June)	3,7-3,700 (June)	4,123,600 (May)	3,685,400 (June)	4,232,000 (Jan.)	4,161,900 (May)	3,914,300 (Aug.)	
Minimum ditto ditto Rx.	2,751,900 (Nov.)	2,8[illegible],900 (Nov.)	2,93[illegible],900 (Oct.)	2,571,6[illegible] (Oct.)	2,751,900 (Nov.)	3,015,400 (Nov.)	3,165,700 (Nov.)	3,081,500 (Nov.)	2,021,900 (Nov.)	
Maximum price in Calcutta of Govt. four per cent. Rupee Securities	101—1 (Sept.)	100—10 (July)	10[illegible]—[illegible] (Jan.)	103—4 (June)	109—2 (May)	103—12 (June)	105—2 (June)	.....	.....	
Minimum ditto ditto	96—6 (Jan.)	96—3 (Jan.)	92—7 (Apl.)	101—10 (Feb.)	103—7 (Sept.)	99—4 (Feb.)	102—3 (May)	.....	.....	
Maximum price in Calcutta of Govt. 3½ per cent. Rupee Securities (Guaranteed)		...	...	...	....	...	105—7 (March)	109—8 (Oct.)	110—15 (May)	
Minimum ditto ditto	...	...	...	...	.....	...	102—9 (Jan.)	104—15 (Jan.)	98—9 (Feb.)	
Maximum price in Calcutta of 3 per cent. Rupee Securities	...	...	...	.....	.....	.....	...	.....	105—0 (Aug.)	
Minimum ditto ditto ditto	...	...	...	...	.....	...	.....	...	97—0 (Jan.)	
Maximum amount outstanding on London Register of Rupee Securities enfaced for Interest Drafts Rx.	21,701,500 (Mar.)	21,[illegible],100 (Nov.)	25,724,500 (Mar.)	27,921,500 (Feb.)	27,256,600 (Apl.)	25,978,300 (July)	23,634,600 (Apl.)	25,354,300 (Nov.)		
Minimum ditto ditto Rx.	19,278,500 (May)	21,585,300 (Mar.)	21,498,900 (Apl.)	26,531,900 (Aug.)	25,927,100 (Mar.)	24,127,300 (Mar.)	13,732,900 (Dec.)	24,050,200 (Apl.)		
Maximum price in London of 4 per cent. (Rupee) Securities in Gold	69¼ (Sept.)	70¾ (Jan.)	90¼ (Aug.)	78⅞ (July)	70⅝ (June)	71 (June)	59¼ (Aug.)	...	...	
Minimum ditto ditto	63¼ (May)	67½ (Sept.)	70¼ (Apl.)	66⅝ (Mar.)	62[illegible] (Aug.)	55⅝ (Feb.)	53[illegible] (May)	.....	.....	
Maximum price in London of 3½ per cent. (Rupee) Securities in Gold	.....	...	...	.....	.....	.....	58¼ (March)	65[illegible] (Feb.)	65[illegible] (Aug.)	
Minimum ditto ditto	.....	...	.....	...	...	...	53[illegible] (Jan.)	57½ (Apl. and May)	60 (Oct.)	
Maximum price in London of India 3½ per cent. Stock	108¾ (Mar.)	109¾ (May)	110 (Feb.)	105¾ (Apl.)	110 (Mar.)	116¼ (Apl.)	116 (Feb.)	120¾ (Feb.)	112¾ (Apl.)	
Minimum ditto ditto	104 (Oct.)	102¾ (Dec.)	104¾ (Nov.)	103½ (June)	105 (Aug.)	104¾ (Sept.)	108¾ (June)	114¼ (Apl.)	114¾ (Sept.)	
Maximum price in London of India 3 per cent. Stock	100¾ (Feb.)	102 (Aug.)	100¾ (Apl.)	97¾ (Apl.)	100¼ (Mar.)	100¼ (Apl.)	105 (Jan.)	115¼ (Feb.)	105¼ (May)	
Minimum ditto ditto	96 (May)	99 (Apl.)	94¾ (Nov.)	93 (June)	95 (Aug.)	97 (Sept.)	98¾ (June)	103¾ (May)	105 (Oct.)	
Maximum price in London of India 2½ per cent. Stock	.....	...	...	.....	.....	.....	.....	.....	103 (June)	
Minimum ditto ditto	...	...	.....	.....	...	...	...	.....	95¾ (Sept.)	
Maximum Government Paper Currency outstanding Rx.	18,055,300 (July)	16,667,800 (Nov.)	27,660,300 (Jan.)	27,040,700 (July)	29,065,000 (Aug.)	30,515,900 (Jan.)	33,355,400 (Nov.)	32,428,600 (July)		
Minimum ditto ditto Rx.	14,829,800 (Feb.)	15,456,500 (Dec.)	17,419,600 (Apl.)	22,624,200 (Jan.)	23,958,100 (Apl.)	24,216,000 (Apl.)	29,500,000 (Jan.)	25,940,700 (March)		
Number of Savings Banks	6,327	6,545	6,642	6,642	6,594	6,544	6,564	6,520		
Number of depositors in Savings Banks	383,257	431,805	475,327	528,752	588,477	644,658	683,109	716,554		
Amount deposited in Savings Bank Rx.	7,022,544	7,531,868	8,062,241	8,836,372	9,774,656	10,322,541	10,535,017	11,121,252		
Average of each deposit Rx.	20	18	17	17	17	15	15	15		
Net addition to deposits Rx.	946,973	—90,676	530,373	824,131	888,283	547,885	212,476	586,235		

APPENDIX.

Actual Capital expenditure on State Railways in 1895-96, and estimated expenditure on such works in 1896-97 and 1897-98, and to end of 1897-98—*concluded.*

RAILWAYS.	To end of 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	To end of 1897-98.	Sanctioned outlay.	Balance remaining unspent.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought over	116,814,657	4,312,413	5,309,700	5,860,300	132,297,070	140,425,288	8,128,218
LINES IN ABEYANCE OR TRANSFERRED TO COMPANIES, ETC.							
Ranaghat-Bhagwangola	30,244	...	...	...	30,244	30,244	...
Southern Mahratta (Depreciation on stores, etc.)	52,707	...	...	...	*52,707	52,707	...
Bellary-Kistna	1,657,753	88		...	1,657,841	1,657,841	...
Bilaspur-Etawah	7,514	...	...	...	7,514	7,514	...
Vizagapatam-Raipur	24,504	...	...	...	24,504	24,504	...
Nagpur-Chhattisgarh Depreciation Account	65,703		...	...	65,703	65,703	...
TOTAL	1,838,425	88	...	...	1,838,513	1,838,513	...
Stores and Reserve	123,944	—116,048	—4,100	42,500	46,296	46,296	...
Deduct—Lapses anticipated	...	...	—34,700	...	—34,700	—34,700	...
Add—Amounts specially reserved for—							
East Indian	...	...	...	150,000	605,200	605,200	...
Shadipalli-Balotra	...	.	..	90,000			
Bhatinda-Ferozepore	...	...	...	90,000			
Agra-Muttra-Delhi Chord	...	...	...	275,200			
	118,777,026	4,196,453	5,270,900	6,508,000	134,752,379	142,880,597	8,128,21
Deduct—Amount provided for Capital outlay on East Indian Railway by the issue of Sterling Debentures	...	*271,698*	*1,437,000*	*662,100*	*2,370,798*	*2,370,798*	...
TOTAL	118,777,026	3,924,755	3,833,900	5,845,900	132,381,581	140,509,799	8,128,21
Distributed as under—							
CAPITAL EXPENDITURE ON PUBLIC WORKS (not charged against Revenue)—							
State Railways—Construction	72,704,468	3,387,227	3,819,900	5,838,600	85,750,195		
Redemption of Liabilities	33,553,451	...	...	...	33,553,451		
FAMINE RELIEF AND INSURANCE—							
Protective Railways	6,021,064	529,867	...	...	6,550,931		
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance)	6,498,042	7,661	14,000	7,300	6,527,004		
TOTAL AS ABOVE	118,777,026	3,924,755	3,833,900	5,845,900	132,381,581	140,509,799	8,128,21

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE IV.—Capital Expenditure on Irrigation—Major Works, in 1895-96, and estimated expenditure on such works in 1896-97 and 1897-98, and to the end of 1897-98.

	Actual outlay to end of 1894-95.	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.	Total Actual and Estimated outlay to end of 1897-98.	Sanctioned Estimate.	Balance of sanctioned estimate remaining to be spent.
IRRIGATION WORKS.							
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal.							
Orisa Canals	2,566,416	—2,369	1,700	2,600	2,568,417	...	...
Midnapore Canal . . .	826,131	835	1,800	...	828,766	...	...
Hijili Tidal Canal . . .	236,906	14,600	3,000	...	254,506	...	...
Sone Canals	2,599,403	1,622	—800	1,900	2,602,125	...	...
North-Western Provinces and Oudh.							
Ganges Canal	2,753,983	36,079	10,000	10,000	2,819,062	...	...
Lower Ganges Canal . .	3,195,138	18,857	31,000	17,500	3,262,495	...	...
Ditto Fatehpur Branch	5,815	41,106	83,000	96,500	226,421	342,000	115,579
Agra Canal	867,262	11,938	5,900	2,500	887,600	...	...
Eastern Jumna Canal . .	334,530	17,738	10,000	3,500	365,774	...	...
Punjab.							
Western Jumna Canal . .	1,117,126	49,676	34,000	20,000	1,220,802	...	..
Western Jumna Canal, Sirsa Branch (State outlay) . .	274,615	16,210	7,500	3,000	301,325	.	
Bari Doab Canal . .	1,694,163	17,096	23,500	10,000	1,744,759	...	...
Sirhind Canal (State outlay) .	2,286,665	—1,625	7,800	12,500	2,305,340	...	...
Chenab Canal	1,458,327	263,140	273,400	237,000	2,231,867	2,568,418	336,551
Madras.							
Godavari Delta System . .	1,091,869	1,338	8,000	500	1,101,707	..	...
Kistna Delta System . .	1,083,386	54,297	59,300	45,000	1,241,983	1,391,078	149,995
Cangam Anicut System . .	309,795	1,726	..	...	311,521	.	...
Periya Project . . .	735,604	72,901	6,700	25,000	840,205	847,100	6,895
Bombay.							
Desert Canal . . .	122,604	364	1,200	6,200	130,368	...	...
Begri ,, . . .	162,561	...	2,400	3,700	168,061	...	...
Eastern Nara Works . .	609,150	—20,915	13,000	5,000	606,235	610,079	12,844
Gunrao Canal . .	16,414	104,005	117,900	110,600	348,919	696,653	347,734
Mutha Canals . . .	632,234	3,090	1,900	...	637,224	621,421	...
Other projects . . .	3,302,334	18,066	37,700	140,100	3,498,200	...	...
Deduct—Outlay incurred from	28,282,447	719,835	748,900	753,100	30,504,282		
Ordinary Revenues . .	5,544,678	19,868	11,400	3,100	5,579,046	...	...
TOTAL .	22,737,769	699,967	737,500	750,000	24,925,236	.	...
FAMINE RELIEF AND INSURANCE.							
PROTECTIVE IRRIGATION WORKS.							
North-Western Provinces and Oudh							
Betwa Canal	401,321	733	4,500	2,200	408,754	...	...
Punjab.							
Swat River Canal . . .	350,761	12,271	20,500	1,000	384,532	...	...
Madras.							
Pushikulya Project . . .	368,068	22,648	20,300	16,900	427,916	436,800	8,884
Bombay.							
Nira Canal	530,165	2,594	1,600	600	534,959	573,465	38,506
Other projects . . .	410,643	71	300	4,300	415,314	...	...
Deduct—Outlay incurred from	2,060,958	38,317	47,200	25,000	2,171,475		
Ordinary Revenues . .	285,434	...	...	...	285,434	...	...
TOTAL .	1,775,524	38,317	47,200	25,000	1,886,041	.	...
GRAND TOTAL .	24,513,293	738,284	784,700	775,000	26,811,277	...	...

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE V.—Gross traffic receipts, working expenses, and net traffic receipts of Guaranteed and State Railways for five years ending 1895-96, with Revised Estimates for 1896-97 and Budget Estimates for 1897-98.

	Accounts.					Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.		
GUARANTEED RAILWAYS.	*M.*	*M.*	*M.*	*M.*	*M.*	*M.*	*M.*
Open mileage at beginning of year	2,588*	2,588	2,587	2,587	2,587	2,588	2,588
Gross Traffic Receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Madras	946,852	979,209	1,049,883	1,054,139	1,117,841	1,090,000	1,090,000
Bombay, Baroda and Central India	1,422,293	1,435,202	1,518,105	1,630,225	1,785,916	1,510,000	1,600,000
Great Indian Peninsula	4,477,276	3,887,524	3,893,054	3,439,802	3,351,374	3,070,000	3,050,000
TOTAL	6,846,421	6,301,935	6,461,042	6,124,166	6,255,131	5,670,000	5,740,000
Working Expenses.							
Madras	548,941	526,892	519,380	540,037	530,520	550,000	560,000
Bombay, Baroda and Central India	599,949	579,392	539,789	596,400	653,625	700,000	800,000
Great Indian Peninsula	2,204,413	1,951,238	2,018,061	1,937,418	1,795,748	1,810,000	1,750,000
TOTAL	3,353,303	3,057,522	3,077,230	3,073,855	2,979,893	3,060,000	3,110,000
Net Traffic Receipts.							
Madras	397,911	452,317	530,503	514,102	587,321	540,000	530,000
Bombay, Baroda and Central India	822,344	855,810	978,316	1,033,825	1,132,291	810,000	800,000
Great Indian Peninsula	2,272,863	1,936,286	1,874,993	1,502,384	1,555,626	1,260,000	1,300,000
TOTAL	3,493,118	3,244,413	3,383,812	3,050,311	3,275,238	2,610,000	2,630,000

* South Indian Railway, 654¼ miles, was purchased by the State on the 1st January 1891, and the mileage is shown under State Railways.

APPENDIX.

	Accounts.					Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.		
STATE RAILWAYS.	*M.*	*M.*	*M.*	*M.*	*M.*	*M.*	*M.*
Open mileage at beginning of year (a)	12,757	13,106	13,461	13,086	14,146	14,721	15,385
Gross Traffic Receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	4,957,632	4,888,869	5,122,906	5,248,525	5,493,794	5,420,300	5,300,300
Nalhati	9,235	...					
Patna-Gya	60,771	28,650					
Rajputana-Malwa, including Godhra-Rutlam-Nagda	2,205,116	2,247,595	2,315,015	2,513,124	2,350,825	1,970,000	2,250,000
Bhopal	13,088	15,310	16,916	16,163	14,266	18,300	18,300
Palanpur-Deesa	...	...	1,458	3,861	3,754	5,100	4,000
Warora Colliery	54,425	54,407	56,147	51,955	54,597	51,700	52,000
Wardha Coal	25,897	23,299	21,086	22,024	19,355	20,200	20,000
Bengal-Nagpur	637,317	603,259	680,890	679,214	657,924	600,000	650,000
Umaria Colliery	27,996	36,524	37,214	42,023	39,620	40,000	42,500
Burma	406,038	695,172	619,009	595,544	655,301	740,000	760,000
Tounghoo-Mandalay	210,027						
Mu Valley	13,614	23,154	28,076	32,291	40,853	60,000	...
Assam-Bengal	...	...	...	...	42,536	70,000	130,000
Jorhat	6,402	6,641	7,093	7,357	8,076	9,300	10,000
Cherra-Companyganj	1,953	1,846	2,298	2,488	2,565	2,600	2,600
Eastern Bengal	1,146,384	1,182,955	1,249,481	1,438,629	1,431,568	1,480,000	1,520,000
Bengal and North-Western and Tirhoot	488,854	538,298	524,159	567,284	567,201	565,000	620,000
Bengal Central	76,110	78,006	78,110	84,226	93,603	94,500	95,000
Oudh and Rohilkhand	879,286	845,934	898,055	1,105,338	974,518	830,000	880,000
Indian Midland	436,012	444,354	432,366	527,667	454,476	485,000	485,000
Bareilly-Pilibhit	1,991	...	76,662	98,7-7	81,357	80,000	83,000
Lucknow-Sitapur-Seramau	...	23					
Lucknow-Bareilly	56,314	69,469					
North Western	3,309,010	2,569,878	3,031,471	3,254,187	3,485,691	2,820,000	3,000,000
Amritsar-Pathankot	11,224						
South Indian	725,984	797,602	781,522	831,320	903,488	905,000	910,000
Mysore	134,356	151,225	159,574	146,404	160,769	158,000	150,000
Bezwada Extension	8,737	9,878	9,292	18,648	231,152	255,000	260,000
East Coast	...	...	75,055	158,933			
Bezwada-Madras (Ennore Section)	...	...	...	...	...	6,000	6,000
Guntakal-Mysore Frontier	...	...	29,183	38,280	44,682	43,000	45,000
Mayavaram-Mutupet	...	...	...	21,179	24,654	27,000	27,000
Dhond and Manmad*	30,858	32,834	34,857	38,199	40,824	35,000	35,000
Southern Mahratta	477,303	463,116	576,958	593,923	663,701	645,000	650,000
Hyderabad-Shadipalli	...	6,409	14,253	14,642	17,549	19,000	18,000
TOTAL	16,411,934	15,814,807	16,879,106	18,152,155	18,558,699	17,525,000	18,023,700

* The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881, the Government of India only receive a percentage of the gross receipts.

(a) Includes the length of the Bengal and North-Western Railway.

APPENDIX.

	Accounts.					Revised Estimate, 1896-97.	Budget Estimate 1897-98
	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.		
Working Expenses.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	1,643,008	1,607,100	1,564,367	1,758,964	1,884,547	1,840,000	1,800,0
Nalhati	4,818	...					
Patna-Gya	25,983	12,303					
Rajputana-Malwa, including Godhra-Rutlam-Nagda	1,087,885	1,018,701	1,080,780	1,150,520	1,161,503	1,022,500	1,110,0
Bhopal	8,228	9,670	11,712	10,018	9,654	11,000	10,8
Palanpur-Deesa	...	...	568	2,780	2,686	3,700	2,8
Warora Colliery	43,140	50,674	56,683	48,090	40,212	36,300	40,0
Wardha Coal	19,952	19,889	12,164	13,095	11,719	11,700	12,0
Bengal-Nagpur	303,037	309,681	329,705	334,855	329,530	340,000	340,0
Bilaspur-Etawah	...	1,321	...	...	...	...	...
Umaria Colliery	25,976	33,179	34,277	40,041	39,293	40,000	40,0
Burma	228,128	351,915	365,924	350,344	347,382	370,000	4,47,5
Tounghoo-Maudalay	110,167						
Mu Valley	12,039	54,010	55,342	50,354	62,545	80,000	...
Assam-Bengal		...	...	...	32,686	65,000	104,0
Jorhat	6,090	5,495	5,658	5,913	7,435	7,300	7,1
Cherra-Companyganj	1,999	1,750	1,975	2,046	2,311	2,500	2,4
Eastern Bengal	626,279	561,629	542,513	572,185	560,968	590,000	608,0
Tirhoot	2,216	395,397	389,490	411,373	437,903	440,000	458,4
Bengal and North-Western and Tirhoot	415,490						
Bengal Central	57,001	53,808	55,114	58,282	61,152	73,000	66,5
Oudh and Rohilkhand	381,473	368,691	377,963	482,205	500,857	447,500	470,0
Indian Midland	267,555	292,086	285,654	300,423	284,851	285,000	290,0
Lucknow-Bareilly	33,108	42,737	47,921	60,199	53,638	53,000	53,0
North Western	1,953,535	1,811,838	1,908,197	1,903,434	1,870,863	1,740,000	1,800,0
South Indian	497,698	507,014	490,751	493,469	542,308	540,000	555,0
Mysore	102,932	98,812	122,894	109,151	109,433	110,000	105,0
Bezwáda Extension	5,828	7,038	7,441	9,974	183,920	200,000	195,0
East Coast	...	...	59,599	132,706			
Bezwáda-Madras (Ennore Section)	...	...	...	...	...	5,300	4,0
Guntakal-Mysore Frontier	...	...	17,411	24,794	25,358	26,500	26,0
Mayavaram-Mutupet	...	...	...	13,071	15,282	16,700	17,0
Dhond and Manmad*	...	...	...	...	...	...	...
Southern Mahratta	350,996	323,709	428,462	433,013	444,109	455,000	450,0
Hyderabad-Shadipalli	...	6,421	11,407	10,720	12,691	13,000	12,8
TOTAL	8,214,480	7,944,868	8,263,975	8,791,031	9,040,836	8,825,000	9,027,3

* The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881, the Government of India only rec a percentage of the gross receipts.

APPENDIX.

	Accounts.					Revised Estimate, 1896-97.	Budget Estimate, 1897-98
	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.		
Net Traffic Receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	3,314,624	3,281,769	3,558,539	3,489,561	3,609,247	3,580,300	3,500,300
Nalhati	4,418	...					
Patna-Gya	34,788	16,347					
Rajputana-Malwa, including Godhra-Rutlam-Nagda	1,117,231	1,228,894	1,234,235	1,353,604	1,189,322	947,500	1,140,000
Bhopal	4,861	5,640	5,204	6,145	4,612	7,300	7,500
Palanpur-Deesa	...	...	890	1,081	1,068	1,400	1,200
Warora Colliery	11,276	3,733	—536	3,856	14,385	15,400	12,000
Wardha Coal	5,945	3,410	8,922	8,929	7,636	8,500	8,000
Bengal-Nagpur	334,280	293,578	351,185	344,359	328,394	260,000	310,000
Bilaspur-Etawah	...	—1,321	...	...	...	...	...
Umaria Colliery	2,020	3,345	2,937	1,982	327	...	2,500
Burma	177,910	343,257	253,085	245,200	307,919	370,000	312,500
Tounghoo-Mandalay	99,861						
Mu Valley	1,575	—30,856	—27,266	—18,063	—21,692	—20,000	...
Assam-Bengal	...	...	...	...	9,850	5,000	26,000
Jorhat	311	1,146	1,435	1,444	641	2,000	2,900
Cherra-Companyganj	44	96	323	442	254	100	200
Eastern Bengal	520,104	621,326	706,968	866,444	870,600	890,000	912,000
Tirhoot	—2,216	143,001	134,669	155,911	129,298	125,000	161,600
Bengal and North-Western and Tirhoot	73,364						
Bengal Central	19,109	24,198	22,996	25,944	32,451	21,500	28,500
Oudh and Rohilkhand	497,813	477,243	520,092	623,133	473,661	382,500	410,000
Indian Midland	168,457	152,268	146,712	227,244	169,625	200,000	195,000
Bareilly-Pilibhit	1,991	...	28,741	38,528	27,719	27,000	30,000
Lucknow-Sitapur-Seramau	...	23					
Lucknow-Bareilly	23,206	26,732					
North Western	1,355,475	758,040	1,123,274	1,350,753	1,608,828	1,150,000	1,200,000
Amritsar-Pathankot	11,224						
South Indian	228,286	290,588	290,768	337,851	361,180	365,000	355,000
Mysore	31,423	52,413	36,680	37,253	51,336	48,000	45,000
Bezwáda Extension	2,909	2,840	1,851	8,674	47,232	55,000	65,000
East Coast	...	...	15,456	26,227			
Bezwáda-Madras (Ennore Section)	...	...	...	...	...	700	2,000
Guntakal-Mysore Frontier	...	...	11,772	13,486	19,324	16,500	19,000
Mayavaram-Mutupet	...	...	...	8,105	9,372	10,300	10,000
Dhond and Manmad	30,858	32,834	34,857	38,199	40,824	35,000	35,000
Southern Mahratta	126,307	139,407	148,496	160,910	219,592	190,000	200,000
Hyderabad-Shadipalli	...	—12	2,846	3,922	4,858	6,000	5,200
TOTAL	8,197,454	7,869,939	8,615,131	9,361,124	9,517,863	8,700,000	8,996,400

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

Table VI.—Gross receipts, working expenses, and net earnings of Irrigation—Major Works, for five years ending 1895-96, with Revised Estimates for 1896-97 and Budget Estimates for 1897-98.

	Actuals.					Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Receipts—							
Orissa canals	37,100	49,766	37,657	33,307	41,722	41,500	44,900
Midnapore canal	28,470	28,018	30,494	29,468	26,400	24,300	23,300
Hijili Tidal canal	3,692	5,346	5,920	5,853	6,198	8,500	7,400
Sone canals	91,009	105,637	93,191	83,776	77,212	94,700	89,400
Ganges canal	261,685	248,145	251,757	254,969	159,519	325,000	305,000
Lower Ganges canal	178,594	180,863	181,404	154,918	94,817	244,000	238,000
Agra canal	60,100	54,280	49,042	63,901	46,059	80,000	96,000
Eastern Jumna canal	81,294	77,536	95,758	89,581	67,546	114,000	78,000
Betwa canal	10,229	8,547	7,392	5,912	2,588	12,000	12,200
Western Jumna canal (including Sirsa Branch)	151,127	117,126	105,433	149,331	131,392	283,100	244,900
Chenab canal	10,294	19,100	36,217	48,363	104,622	169,400	175,000
Bari Doab canal	169,840	231,345	203,901	211,375	233,466	264,400	234,500
Sirhind canal	201,595	243,032	108,665	96,053	134,833	281,000	262,000
Swat River canal	20,369	28,922	25,599	27,503	24,403	27,000	31,900
Godavari Delta System	11,096	11,974	12,128	12,542	10,998	11,400	11,100
Kistna " "	4,831	5,299	5,084	5,374	5,429	5,000	5,300
Sangam Anicut "	74	91	68	54	55	100	100
Desert canal	974	2,872	1,787	1,685	4,201	3,800	3,800
Begari "	1,435	2,961	3,993	2,665	3,771	3,000	3,200
Eastern Nara Works	2,044	2,025	2,090	2,302	2,510	2,600	2,400
Mutha canals	24,759	22,520	25,128	23,582	27,704	27,000	27,000
Nira canal	4,449	8,550	7,754	8,187	8,688	8,800	8,400
Other projects	49,680	56,775	60,223	59,886	65,275	65,600	64,300
Total	1,404,737	1,510,730	1,349,685	1,370,587	1,279,408	2,096,200	1,968,100
Portion of Land Revenue due to Irrigation—							
Ganges canal	69,008	71,559	71,559	71,559	71,559	71,500	71,500
Lower Ganges canal	20,959	20,959	20,959	20,959	20,959	21,000	21,000
Eastern Jumna "	24,614	24,980	24,980	24,980	24,980	25,000	25,000
Chenab canal	112	1,752	2,282	11,972	16,878	23,600	20,000
Bari Doab canal	24,988	11,897	19,263	18,640	17,686	18,100	18,100
Godavari Delta System	215,151	222,382	217,899	226,102	234,847	243,200	271,700
Kistna " "	173,970	174,845	186,038	186,690	205,940	250,800	258,800
Sangam Anicut "	814	16,159	16,583	17,622	18,201	18,200	18,400
Desert canal	1,458	8,969	2,707	10,449	8,030	11,200	11,500
Begari "	22,255	30,540	28,440	27,826	23,586	27,700	30,700
Eastern Nara Works	37,197	41,323	40,897	38,430	35,044	39,600	39,900
Mutha canals	*—718*	*—524*	*—713*	*—629*	*—779*	...	...
Nira canal	*—213*	*—419*	*—381*	*—400*	*—427*	...	...
Other projects	83,594	97,884	116,413	121,939	145,160	142,000	141,000
Total	673,189	722,306	746,926	776,139	821,664	891,900	940,500
Total Revenue—							
Orissa canals	37,100	49,766	37,657	33,307	41,722	41,500	44,900
Midnapore canal	28,470	28,018	30,494	29,468	26,400	24,300	23,300
Hijili Tidal canal	3,692	5,346	5,920	5,853	6,198	8,500	7,400
Sone canals	91,009	105,637	93,191	83,776	77,212	94,700	89,400
Ganges canal	330,693	319,704	323,316	326,528	231,078	396,500	376,500
Lower Ganges canal	199,553	201,822	202,363	175,877	115,776	265,000	259,000
Agra canal	60,100	54,280	49,042	63,901	46,059	80,000	96,000
Eastern Jumna canal	105,908	102,516	120,738	114,561	92,526	139,000	103,000
Betwa canal	10,229	8,547	7,392	5,912	2,588	12,000	12,200
Western Jumna canal (including Sirsa Branch)	151,127	117,126	105,433	149,331	131,392	283,100	244,900
Chenab canal	10,406	20,852	38,499	60,335	121,500	193,000	204,000
Bari Doab canal	194,828	243,242	223,164	230,015	251,152	282,500	252,600
Sirhind canal	201,595	243,032	108,665	96,053	134,833	281,000	262,000
Swat River canal	20,369	28,922	25,599	27,503	24,403	27,000	31,900
Godavari Delta System	226,247	234,356	230,027	238,644	245,845	254,600	282,800
Kistna " "	178,801	180,144	191,122	192,064	211,369	255,800	264,100
Sangam Anicut "	888	16,250	16,651	17,676	18,256	18,300	18,500
Desert canal	2,432	11,841	4,494	12,134	12,231	15,000	15,300
Begari	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VI.—Gross receipts, working expenses, and net earnings of Irrigation—Major Works, for five years ending 1895-96, with Revised Estimates for 1896-97, and Budget Estimates for 1897-98—*concluded.*

	Actuals.					Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
	1891-92.	1892-93	1893-94.	1894-95.	1895-96		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Working Expenses—							
Orissa canals	39,609	47,551	50,660	45,654	44,205	49,400	56,700
Midnapore canal	25,733	18,658	20,123	21,630	26,616	25,200	25,900
Hijili Tidal canal	4,867	3,177	5,422	4,548	5,888	5,200	5,500
Sone canals	65,208	70,148	69 313	65,465	53,132	57,700	56,500
Ganges canal	104,938	105,922	106,446	103,086	85,867	103,900	105,700
Lower Ganges canal	84,774	83,174	80,401	78,520	71,358	80,100	78,300
Agra canal	23,839	24,591	25 562	25,121	18,185	23,400	26,700
Eastern Jumna canal	28,439	30,127	32,320	31,260	26,105	30,600	29,500
Betwa canal	9,795	10,138	9,936	8,999	8,747	9,100	8,900
Western Jumna canal (including Sirsa Branch)	48,207	49,092	61,307	66,604	76,626	82,600	78,000
Chenab canal	10,724	25,327	30,911	43,190	41,399	49,100	61,400
Bari Doab canal	72,424	67,691	56,009	62,499	64,340	68,400	54,000
Sirhind canal	54,948	65,485	58,242	55,172	60,950	67,300	61,200
Swat River canal	9,579	9 388	8,815	8,296	9,171	6,200	10,500
Godavari Delta System	51,569	54,694	46,490	48,759	49,558	51,400	48,000
Kistna " "	42,038	42,535	46,750	41,621	58,067	74,400	57,500
Sangam Anicut "	3,569	4,434	4,133	3,572	4,795	3,700	3,700
Desert canal	11,152	9,422	8,525	11,570	5,167	3,200	6,900
Begari "	6,314	3,715	2,686	3,452	5,216	5,300	11,600
Eastern Nara Works	8,277	10,194	9,981	12,605	10,998	8,000	9,900
Mutha canals	7,333	7,977	6,021	7,177	6,595	6,300	7,400
Nira canal	3,882	5,175	5,491	4,658	4,333	4,900	5,400
Other projects	44,227	45,336	43,413	46,301	49,983	60,700	50,600
Total	761,445	793,051	788,957	799,759	787,301	876,100	859,800
Net Revenue—							
Orissa canals	*—2,509*	2,215	*—13,003*	*—12,347*	*—2,483*	*—7,900*	*—11,800*
Midnapore canal	2,737	9,360	10,371	7,838	*—216*	*—900*	*—2,600*
Hijili Tidal canal	*—1,175*	2,169	498	1,305	310	3,300	1,900
Sone canals	25,801	35,489	23,878	18,311	24,080	37,000	32,900
Ganges canal	225,755	213 782	216,870	223,442	145,211	292,600	270,800
Lower Ganges canal	114,779	118,648	121,962	97,357	44,418	184,900	180,700
Agra canal	36,261	29,689	23,480	38,780	27,874	56,600	69,300
Eastern Jumna canal	77,469	72,389	88,418	83,301	66,421	108,400	73,500
Betwa canal	434	*—1,591*	*—2,544*	*—3,087*	*—6,159*	2,900	3,300
Western Jumna canal (including Sirsa Branch)	102,920	68,034	44,126	82,727	54,766	200,500	166,900
Chenab canal	*—318*	*—4,475*	7,588	17,145	80,101	143,900	142,600
Bari Doab canal	122,404	175,551	167,155	167,516	186,812	214,100	198,600
Sirhind canal	146,647	177,547	50,423	40,881	73,883	213,700	200,800
Swat River canal	10,790	10,534	16,784	19,207	15,232	20,800	21,400
Godavari Delta System	174,678	179,662	183,537	189,885	196,287	203,200	234,800
Kistna " "	136,763	137,609	144,372	150,443	153,302	181,400	206,600
Sangam Anicut "	*—2,681*	11,816	12,518	14 104	13,461	14,600	14,800
Desert canal	*—8,720*	2,419	*—4,031*	564	7,064	11,800	8,400
Begari "	17,376	29,786	28,747	27,039	22,141	25,400	22,300
Eastern Nara Works	30,964	33,154	33,006	28,127	26,556	34,200	32,400
Mutha canals	16,705	14,019	18,394	15,776	20,330	20,700	19,600
Nira canal	354	2,956	1,882	3,129	3,928	3,900	3 000
Other projects	89,047	109,323	133,223	135,524	160,452	146,900	158,600
Total	1,316,481	1,439,085	1,307,654	1,346,967	1,313,771	2,112,000	2,048,800

APPENDIX.

CAPITAL ACCOUNT OF GUARANTEED AND SUBSIDIZED RAILWAYS.

TABLE VII.—Abstract of Budget Estimates of Capital transactions of Guaranteed and Subsidized Railways, 1896-97 and 1897-98.

RAILWAYS.	Amount in Rupees.			Amount of Exchange.			Amount in Pounds Sterling.		
	1896-97.		Budget, 1897-98.	1896-97.		Budget, 1897-98.	1896-97.		Budget, 1897-98.
	Budget.	Revised.		Budget.	Revised.		Budget.	Revised.	
	R	R	R	R	R	R	£	£	£
GUARANTEED RAILWAYS.									
Receipts.									
Madras	26,00,000	26,50,000	27,00,000	2,17,000	2,21,000	2,25,000	238,300	242,900	247,500
Bombay, Baroda and Central India	36,75,000	48,00,000	48,00,000	3,06,000	4,00,000	4,00,000	336,900	440,000	440,000
Great Indian Peninsula	66,50,000	65,50,000	60,00,000	5,54,000	5,46,000	5,00,000	609,000	600,400	550,000
Total	1,29,25,000	1,40,00,000	1,35,00,000	10,77,000	11,67,000	11,25,000	1,184,800	1,283,300	1,237,500
Advances.									
Madras	23,00,000	23,50,000	27,25,000	1,92,000	1,96,000	2,27,000	210,800	215,400	249,800
Bombay, Baroda and Central India	45,75,000	53,00,000	50,00,000	3,81,000	4,42,000	4,17,000	419,400	485,800	458,300
Great Indian Peninsula	45,00,000	41,00,000	40,00,000	3,75,000	3,42,000	3,33,000	412,500	375,800	360,700
Total	1,13,75,000	1,17,50,000	1,17,25,000	9,48,000	9,80,000	9,77,000	1,042,700	1,077,000	1,074,800
Net Receipts.									
Madras	3,00,000	3,00,000	−25,000	25,000	25,000	−2,000	27,500	27,500	−2,300
Bombay, Baroda and Central India	−9,00,000	−5,00,000	−2,00,000	−75,000	−42,000	−17,000	−82,500	−45,800	−18,300
Great Indian Peninsula	21,50,000	24,50,000	20,00,000	1,79,000	2,04,000	1,67,000	197,100	224,600	183,300
Total	15,50,000	22,50,000	17,75,000	1,29,000	1,87,000	1,48,000	142,100	206,300	162,700
SUBSIDIZED RAILWAYS.									
Receipts.									
Capital received in India.									
Ahmedabad-Parantij	7,00,000	9,60,000	3,00,000	...	...	...	70,000	96,000	30,000
South Behar	15,00,000	5,00,000	30,00,000	...	...	...	150,000	50,000	300,000
Tapti Valley	...	9,40,000	85,00,000	...	...	...	...	94,000	850,000
Mymensing-Jamalpur	...	1,60,000	9,33,000	...	...	...	...	16,000	93,300
Brahmaputra-Sultanpur	...	5,00,000	26,20,000	...	...	...	...	50,000	262,000
Gain on remittances to India.									
Southern Mahratta	...	...	...	3,30,000	1,75,000	3,40,000	−33,000	−17,500	−34,000
Assam-Bengal	...	...	...	3,000	900	...	−300	−900	...
Indian Midland	...	...	...	1,73,000	2,37,000	2,16,000	−17,300	−23,700	−21,600
Do. extension	...	...	...	9,91,000	87,000	...	−99,100	−8,700	...
Bengal Central	...	...	...	99,000	1,15,000	27,000	−9,900	−11,500	−2,700
Bengal-Nagpur	...	...	...	63,000	83,000	−15,000	−6,300	−8,300	1,500
Do. extensions	...	...	...	16,58,000	...	−41,000	−165,800	...	4,100
Burma Railways	...	...	...	...	−2,000	−31,000	...	200	3,100
Total	22,00,000	30,60,000	1,53,53,000	33,17,000	7,04,000	4,96,000	−111,700	235,600	1,485,700
Withdrawals in India.									
Southern Mahratta	−69,000	1,00,000	81,000	−12,000	17,000	13,000	−5,700	8,300	6,800
Mysore	2,50,000	1,60,000	2,50,000	62,000	40,000	62,000	18,800	12,000	18,800
Assam-Bengal	23,77,000	34,93,000	...	10,15,000	14,07,000	...	136,200	208,600	...
Indian Midland	5,00,000	−4,95,000	−11,54,000	1,00,000	−99,000	−2,31,000	40,000	−39,600	−92,300
Ditto extension	40,00,000	23,99,000	23,65,000	8,00,000	9,45,000	9,32,000	320,000	145,400	143,300
Bengal Central	50,000	80,000	4,70,000	12,000	20,000	1,17,000	3,800	6,000	35,300
Bengal-Nagpur	8,58,000	1,30,000	2,77,000	1,98,000	30,000	1,14,000	66,000	10,000	10,300
Ditto extensions	75,00,000	84,25,000	93,80,000	17,31,000	34,79,000	37,73,000	576,900	494,600	560,700
Lucknow-Bareilly	1,77,000	1,25,000	12,000	76,000	50,000	5,000	10,100	7,500	700
Burma Railways	...	34,26,000	51,85,000	...	14,09,000	21,32,000	...	201,700	305,300
Ahmedabad-Parantij	12,40,000	13,00,000	3,00,000	...	...	...	124,000	130,000	30,000
South Behar	24,00,000	11,00,000	32,65,000	...	...	...	240,000	110,000	326,500
Tapti Valley	...	9,40,000	85,00,000	...	...	...	...	94,000	850,000
Mymensing-Jamalpur	...	1,60,000	9,33,000	...	...	...	...	16,000	93,300
Brahmaputra-Sultanpur	...	20,000	31,00,000	...	...	...	...	2,000	310,000
Total	1,92,83,000	2,13,63,000	3,29,64,000	39,82,000	72,98,000	69,17,000	1,530,100	1,406,500	2,604,700
Net Withdrawals	1,70,83,000	1,83,03,000	1,76,11,000	6,65,000	65,94,000	64,21,000	1,641,800	1,170,900	1,119,000
GUARANTEED AND SUBSIDIZED RAILWAYS.									
Net Withdrawals	1,55,33,000	1,60,53,000	1,58,36,000	5,36,000	64,07,000	62,73,000	1,499,700	964,600	956,200

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

(FAMINE.)

Return of the number of persons in receipt of relief in districts affected by scarcity.

NOTE.—The figures are compiled from the Local Gazettes, and give the District details of the Provincial totals published weekly in the Crop and Weather Summary in the *Gazette of India*.

Non-labouring children and other dependants of relief workers are classed as on relief works when distinguished in the local returns from persons gratuitously relieved in poor-houses or at their homes.

No.	Name of Province and District.	For the week ending the 20th February 1897			For the week ending the 27th February 1897.			For the week ending the 6th March 1897.			For the week ending the 13th March 1897.		
		Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.
	Madras.												
1	Cuddapah	2,124	7,311	9,135	7,647	419	8,066	2,735	7,188	10,223	3,705	7,185	10,890
2	Kurnool	6,296	364	6,660	32,744	3,179	35,923	10,484	...	10,484	12,630	170	12,800
3	Bellary	30,068	3,085	33,153	4,432	339	4,771	36,787	751	37,538	39,134	723	39,857
4	Anantapur	3,681	337	4,018	2,093	6,335	8,428	4,705		4,705	4,700	119	4,819
5	Ganjam	1,339	498	1,837	1,629	909	2,538	1,494	1,391	2,885	1,337	361	1,698
	TOTAL MADRAS	43,508	11,595	55,103	48,545	11,181	59,726	56,205	9,630	65,835	61,506	8,558	70,064
	Bombay.												
1	Bijapur	83,679	6,216	89,895	80,196	6,408	86,604	75,580	8,162	83,742	79,460	8,875	88,335
2	Sholapur	94,662	6,138	100,800	95,305	6,559	101,864	105,917	6,385	111,752	108,246	5,641	113,887
3	Ahmednagar	72,732	796	73,528	84,964	1,120	86,084	89,011	1,829	90,840	91,889	1,558	93,447
4	Poona	9,035	2,776	11,811	22,109	2,623	24,732	20,598	3,644	24,242	19,290	3,867	23,157
5	Nasik	20,970	112	21,082	33,793	106	33,899	34,517	115	34,632	35,512	141	35,653
6	Satara	25,613	13	25,626	30,238	14	30,252	29,638	14	29,652	29,394	16	29,410
7	Khandesh	32,378	..	32,378	34,458	..	34,458	33,255	.	33,255	29,754	...	29,754
8	Belgaum	2,967	351	3,318	3,753	487	4,240	3,935	477	4,412	4,116	495	4,611
9	Dharwar	...	...	..	...	...	...	...	22	22	...	263	263
	TOTAL BOMBAY	342,036	16,402	358,438	385,116	17,317	402,433	391,611	20,648	412,259	397,661	20,856	418,517
	Bengal												
1	Champaran	117,539	30,173	147,712	107,502	27,880	135,382	...	...	170,251	137,184	38,385	175,569
2	Shahabad	1,177	2,050	3,227	1,175	5,782	6,957	...	...	9,965	2,551	10,359	12,910
3	Nadia	4,713	1,872	6,585	6,499	1,456	7,955	...	...	10,578	6,410	3,919	10,329
4	Patna	..	80	80	...	40	46	..	...	61	...	599	599
5	Khulna	156	216	372	351	727	1,078		...	1,861	479	2,023	2,502
6	Saran	14,099	14,198	28,297	15,343	15,772	31,115	..	...	32,096	14,116	18,860	32,976
7	Darbhanga	133,981	52,108	186,089	139,064	51,273	190,337	...	...	140,093	90,363	57,106	147,469
8	Muzaffarpur	23,042	2,549	25,591	21,355	4,823	26,178	...	...	27,875	20,594	20,661	41,255
9	Rajshahi	897	..	897	580	.	580	...	...	585	435	...	435
10	Bhagulpur	2,232	11	2,243	6,208	286	6,494	...	...	8,160	10,872	3,455	14,327
11	Palamau	1,727	381	2,108	2,602	409	3,011	...	...	4,202	3,658	813	4,471
12	Manbhum	1,200	632	1,832	...	2,403	2,403	...	...	3,492	3,351	4,500	7,851
13	Pabna	..	...	...	...	...	...	...	...	53	107	..	107
14	Murshidabad	...	..	...	...	...	...	..	...	730	375	...	375
15	Hazaribagh	..	...	...	...	...	...	..	...	...	1,200	...	1,200
16	Puri	...	...	...	...	...	..	...	.	...	1,990	...	1,990
	TOTAL BENGAL	300,763	104,270	405,033	300,679	110,851	411,530	271,994	138,008	410,002	293,680	160,680	454,365
	North-Western Provinces and Oudh.												
1	Agra	24,942	5,366	30,308	25,311	8,194	33,505	25,571	6,783	32,354	25,988	9,173	35,161
2	Etawah	17,688	2,562	20,250	17,774	2,675	20,449	...379	2,960	20,339	16,654	2,270	18,924
3	Banda	164,876	21,877	186,753	164,864	28,117	192,981	1,2[illegible]9	28,439	201,038	174,967	35,160	210,127
4	Cawnpur	74,214	29,913	104,127	76,981	29,029	106,010	99,478	19,847	119,325	90,219	16,548	106,767
5	Hamirpur	55,650	14,174	69,824	54,365	16,684	70,999	44,855	15,627	60,482	44,238	15,461	59,699
6	Allahabad	156,761	21,815	178,576	158,019	27,522	185,541	151,760	29,034	180,794	161,670	29,842	191,512
7	Jhansi	31,830	6,411	38,241	49,318	2,283	51,601	57,939	9,447	67,386	59,953	21,301	81,254
8	Jalaun	78,804	14,692	93,496	85,785	10,676	96,461	91,862	10,259	102,121	83,933	10,509	94,442
9	Jaunpur	57,958	8,719	66,677	60,971	10,790	71,761	59,903	11,370	71,273	43,478	10,589	54,067
10	Gorakhpur	33,514	4,943	38,457	32,661	8,640	41,301	38,478	6,164	44,642	28,215	10,266	38,481
11	Lucknow	65,078	16,689	81,767	78,103	19,051	97,154	86,434	21,047	107,481	78,677	22,345	101,022
12	Unao	46,519	10,420	56,939	47,865	9,435	57,300	48,917	11,174	60,091	37,682	12,286	49,968
31	Rai Bareli	72,110	14,363	86,473	77,051	13,339	90,390	78,753	12,105	90,858	71,643	14,137	85,780
14	Sitapur	45,796	15,192	60,988	49,022	19,802	68,824	46,537	21,170	67,707	41,442	17,492	58,934
15	Hardoi	125,598	32,361	157,959	121,327	28,916	150,243	118,867	25,947	144,814	99,013	23,975	122,988
16	Bara Banki	32,351	4,213	36,564	29,880	3,414	33,294	17,136	4,463	21,599	10,522	2,369	12,891
17	Mirzapur	30,472	3,913	34,385	41,040	4,553	45,593	56,169	9,441	65,610	52,286	9,580	[illegible]

No.	Name of Province and District.	For the week ending the 20th February 1897			For the week ending the 27th February 1897.			For the week ending the 6th March 1897.			For the week ending the 13th March 1897.		
		Relief works	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.
	North-Western Provinces and Oudh—contd												
18	Dehra Dun	340	...	340	264	...	264	360	...	360	300	...	300
19	Bijnor	4,265	1,079	5,344	5,214	1,419	6,633	2,728	1,423	4,151	1,962	1,501	3,463
20	Moradabad	5,034	729	5,763	4,721	1,238	5,959	5,481	1,557	7,038	3,227	3,259	6,486
21	Bareilly	8,416	1,653	10,069	7,879	1,942	9,821	3,565	2,115	5,680	3,394	2,021	5,415
22	Muttra	20,488	2,526	23,014	25,725	240	25,965	22,451	4,562	27,013	19,731	7,420	27,151
23	Etah	1,028	1,810	2,828	806	2,814	3,620	960	1,834	2,794	595	2,938	3,533
24	Mainpuri	230	582	812	146	1,581	1,727	132	585	717	96	500	596
25	Farukhabad	1,368	1,140	2,508	684	1,053	1,737	546	10,904	11,450	142	10,309	10,451
26	Budaun	1,558	217	1,775	1,356	264	1,620	960	294	1,254	486	268	754
27	Shahjahanpur	2,850	2,067	4,917	2,589	2,870	5,459	3,317	2,694	6,011	2,031	1,881	3,912
28	Pilibhit	12,433	710	13,143	6,946	798	7,744	6,563	1,220	7,783	4,084	2,143	6,227
29	Kheri	5,364	586	5,950	3,113	674	3,787	830	473	1,303	1,300	451	1,751
30	Sultanpur	25,971	3,286	29,257	24,029	4,204	28,233	12,748	3,200	15,948	4,564	1,848	6,412
31	Pertabgarh	17,563	4,334	21,897	18,581	5,082	23,663	15,253	5,657	20,910	11,558	5,712	17,270
32	Fyzabad	8,145	3,797	11,943	8,287	3,823	12,110	7,274	4,521	11,795	4,075	3,421	7,496
33	Fatehpur	2,371	7,516	9,887	25,237	9,355	34,592	23,762	10,006	33,768	29,315	8,585	37,900
34	Azamgarh	6,401	9,445	15,846	8,820	11,112	19,932	8,559	7,795	16,354	6,591	5,737	12,328
35	Benares	538	4,746	5,284	339	559	898	243	561	804		4,965	4,965
36	Gonda	6,280	4,267	10,547	5,746	3,099	8,845	4,801	3,203	8,004	3,435	2,053	5,488
37	Basti	5,463	1,990	7,453	3,608	1,818	5,426	4,708	1,770	6,478	3,680	1,771	5,451
	Total for N.-W. P. & O.	1,250,258	280,103	1,530,361	1,324,427	297,015	1,621,442	1,337,878	309,651	1,647,529	1,221,176	330,046	1,551,222
	Punjab.												
1	Hissar	32,527	8,043	40,570	43,328	2,356	45,684	47,100	2,928	50,028	42,599	3,478	46,077
2	Rohtak	3,698	3,027	6,725	3,563	2,950	6,513	3,423	2,992	6,415	4,826	3,021	7,847
3	Gurgaon	571	43	614	1,602	61	1,663	2,402	81	2,483	2,463	85	2,548
4	Delhi	2,294	948	3,242	2,457	994	3,451	2,603	959	3,562	2,385	923	3,308
5	Karnal	2,728	18	2,746	1,609	6	1,615	2,152	4	2,156	3,962	1,051	5,013
6	Umballa	2,329	...	2,329	4,063	110	4,173	4,030	618	4,648	4,948	118	5,066
7	Ferozpur	699	145	844	232	..	232	2,245	...	2,245	2,612	..	2,612
8	Multan	258	...	258	238	...	238	135	..	135	108	...	108
9	Lahore	2,137	..	2,137	2,027	...	2,027	2,173	...	2,173	2,248	...	2,248
10	Gujrat	31,353	18,658	50,011	49,398	1,292	50,690	31,636	18,000	49,636	38,086	710	38,796
11	Gujranwala	292	...	292	...	.	..	...	...	...	...	...	...
12	Rawalpindi	...	...	..	69	..	69	43		43	67	..	67
13	Ludhiana	126	...	126	119	53	172	137	77	214	117	62	179
	Total Punjab	79,012	30,882	109,894	108,705	7,822	116,527	98,079	25,659	123,738	104,441	9,458	113,899
	Central Provinces.												
	Saugor	29,492	8,965	38,457	28,761	9,315	38,076	27,576	9,754	37,330	26,315	10,387	36,702
	Damoh	23,372	1,431	24,803	21,245	1,574	22,819	16,593	1,447	18,040	15,237	6,258	21,495
	Jabalpur	65,725	16,929	82,654	80,936	9,802	90,738	76,365	10,020	86,385	60,589	18,607	79,196
	Mandla	17,563	2,422	19,985	19,665	3,073	22,738	20,639	4,788	25,427	20,300	6,004	26,304
	Seoni	6,223	897	7,120	7,900	900	8,800	6,513	2,003	8,516	6,363	2,507	8,870
	Narsinghpur	20,793	2,882	23,675	20,276	3,315	23,591	17,425	3,013	20,438	19,042	2,736	21,778
	Hoshangabad	25,753	7,541	33,294	21,271	7,339	28,610	20,209	6,926	27,135	23,243	7,282	30,525
	Nimar	648	116	764	583	119	702	271	114	385	64	132	196
	Betul	13,220	261	13,481	14,236	603	14,839	15,736	864	16,600	16,514	1,010	17,524
	Chindwara	7,053	2,328	9,381	7,393	1,283	8,676	7,408	1,393	8,801	6,665	1,534	8,199
	Nagpur	1,038	980	2,018	1,492	832	2,324	1,548	958	2,506	1,837	912	2,749
	Chanda	2,615	355	2,970	3,034	63	3,097	3,082	.	3,082	2,317	777	3,094
	Bhandara	10,709	3,100	13,809	14,142	749	14,891	18,514	1,326	19,840	13,806	1,345	15,151
	Balaghat	8,812	1,303	10,115	13,250	1,422	14,672	13,348	1,466	14,814	19,983	2,767	22,750
	Raipur	10,822	2,338	13,160	15,610	1,808	17,418	37,757	6,173	43,930	27,465	1,457	28,922
	Bilaspur	8,914	1,517	10,431	10,653	1,816	12,469	13,777	4,257	18,034	15,828	4,129	19,957
	Total Central Provinces	252,752	53,365	306,117	280,417	44,013	324,460	296,761	54,502	351,263	275,568	67,844	343,412
	Burma.												
	Meiktila	14,714	2,578	17,292	13,379	2,450	15,829	13,642	2,290	15,932	12,674	1,821	14,495
	Myingyan	9,201	2,598	11,799	9,111	2,085	11,196	8,075	1,785	9,860	7,239	1,716	8,955
	Yamethin	...	287	287	...	338	338	...	336	336	...	346	346
	Total Burma	23,915	5,463	29,378	22,490	4,873	27,363	21,717	4,411	26,128	19,913	3,883	23,796

Return of the number of persons in receipt of relief in districts affected by scarcity—concluded.

No.	Name of Province and District.	For the week ending the 20th February 1897			For the week ending the 27th February 1897.			For the week ending the 6th March 1897.			For the week ending the 13th March 1897.		
		Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.
	Berar.												
1	Akola	3,528	...	3,528	10,318	...	10,318	11,111	...	11,111	12,818	...	12,818
2	Basim	400	...	400									
3	Ellichpur	1,955	...	1,955									
	Total Berar	5,883	...	5,883	10,318	...	10,318	11,111	...	11,111	12,818	...	12,818
	Hyderabad.												
1	Raichur	...	...	..	2,547	...	2,547	4,509	...	4,509	...	...	...
2	Naldroog	...	.	...									
3	Gulburga	...	.	.									
4	Bir	...			..	...	.	...	..	..	4,385*	.	4,385
5	Lingsugur	..	.		..	...	.	...	.				
	Total Hyderabad	...	...		2,547	...	2,547	4,509	..	4,509	4,385	...	4,385
	Central India.												
1	Bundelkhand	8,161	1,547	9,708	19,694	4,674	24,368	23,473	5,657	29,130	10,408	2,918	13,326
2	Baghelkhand	68,1[illegible]2	3,350	71,842	70,391	3,937	74,328	69,309	4,032	73,341	65,295	3,744	69,039
3	Gwalior	14,277	...	14,277	27,735	7,459	35,194	27,571	6,998	34,569	29,856	7,440	37,296
	Total Central India	90,930	4,897	95,827	117,820	16,070	133,890	120,353	16,687	137,040	105,559	14,102	119,661
	Rajputana.												
1	Marwar	5,427	1,010	6,437	5,319	1,168	6,487	5,281	1,180	6,461	4,942	1,062	6,004
2	Dholpur	7,052	..	7,052	5,364	...	5,364	5,305	..	5,305	4,925	...	4,925
3	Bikaner	4,742	621	5,363	4,378	581	4,959	4,095	558	4,653	11,418	2,973	14,391
4	Jaisalmir	918	13	931	845	13	858	901	81	982	983	93	1,076
5	Kotah	1,112		1,112	1,113	...	1,113	1,173	...	1,173	919	1,302	2,221
6	Bhartpur	241	704	945	121	651	772	...	593	593	...	517	517
7	Tonk	..	...	...	...	..	...	30	272	302	50	...	50
	Total Rajputana	19,492	2,348	21,840	17,140	2,413	19,553	16,785	2,684	19,469	23,237	5,947	29,184
	GRAND TOTAL FOR ALL PROVINCES	2,108,549	509,325	2,917,87[illegible]	2,618,234	511,555	3,129,789	2,627,003	581,880	3,208,8[illegible]3	2,519,949	621,374	3,141,32[illegible]

* Includes Gulburga, Bir and Lingsugur districts. Numbers for Raichur and Naldroog not reported.

T. W. HOLDERNESS,

Deputy Secretary to the Government of India.

Dated 19th March 1897.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

AGRICULTURE.

RESOLUTIONS ON THE PROCEEDINGS OF THE AGRICULTURAL CONFERENCES OF 1893 AND 1895-96, INCLUDING AN HISTORICAL SUMMARY OF THE WORK UNDERTAKEN BY THE IMPERIAL AND PROVINCIAL DEPARTMENTS OF AGRICULTURE SINCE THEIR ORGANIZATION.

Extract from the Proceedings of the Government of India in the Department of Revenue and Agriculture,—(No. $\frac{3}{39-1}$ dated Calcutta, the 20th March 1897.)

READ—

Part I, Famine Commissioners' Report.
Despatch No. 19, dated 14th March 1881, to Secretary of State.
" " 55, dated 16th June 1881, from " "
Government of India Resolution No. 6—340-50-G., dated 8th December 1881.
Despatch No. 151, dated 26th May 1882, to Secretary of State.
" " 197, dated 21st July 1888, to " "
" " 104, dated 13th December 1888, from Secretary of State.
" " 6, dated 1st June 1889, to " "
" " 108, dated 7th November 1889, from " "
Government of India, Resolution No. $\frac{345}{55-C.T.}$, dated 25th March 1890.
" " " " $\frac{24}{21-17}$, dated 22nd June 1893.
" " " " $\frac{3}{13-1}$, dated 31st January 1894.
" " " " $\frac{15}{93-1}$, dated 7th September 1895.
" " " " $\frac{17}{95-1}$, dated 17th September 1895.
" " " " $\frac{19}{98-1}$, dated 20th September 1895.
" " " " $\frac{20}{353-1}$, dated 2nd October 1895.

READ ALSO—

Dr. Voelcker's Report on Indian Agriculture, 1893.
Calcutta Survey Conference Proceedings of 1882.
Calcutta Statistical Conference Proceedings of 1883.
Delhi Agricultural " " " 1888.
Simla Agricultural " " " 1890.
" " " " " 1893.
Letters from the Chief Commissioner, Burma, Nos. $\frac{123}{5-3}$, dated 6th December 1895, $\frac{784}{11-A-1}$, dated 27th March 1896, and $\frac{86}{8-A-3}$, dated 3rd July 1896.
Letter from the Secretary for Berar to the Resident, Hyderabad, No. 124, dated 13th May 1896.
Letters from the Chief Commissioner, Assam, Nos. $\frac{62-A.}{2016-R.}$ and $\frac{376-A.}{2019-R.}$, dated 30th May 1896, and No. $\frac{185-A.}{2000-R.}$, dated 4th June 1896.
Letters from the Government of Bombay, Nos. 4587, dated 10th June 1896, and 1337, dated 15th July 1896.
Letter from the Government of the North-Western Provinces and Oudh, No. 2012, dated 10th June 1896.
Letter from the Government of the Punjab, No. 193-S., dated 17th June 1896.
" " " " Bengal, No. 630-T.-R., dated 24th June 1896.
" " Chief Commissioner, Central Provinces, No. 2416, dated 7th July 1896.
Letters from the Government of Madras, Nos. 188 and 491, dated 24th September 1896.

Resolutions on the proceedings of the agricultural conferences of 1893 and of 1895-96.

FIRST RESOLUTION.

Prefatory.

IN October 1893 a conference was held at Simla attended by delegates from all Provinces for the purpose of discussing the scheme of agricultural enquiry and improvement, for the promotion of which departments of land records and agriculture had been constituted under orders issued by the Secretary of State in 1881. The report of the Conference of 1893 was circulated to all local governments and administrations for preliminary consideration, with Resolution No. 2, dated 31st January 1894.

In a subsequent Resolution No. 15, dated 7th September 1895, each provincial government was invited to arrange for a local conference which should discuss the question how far the proposals and recommendations embodied in the report of 1893 could be adapted to the circumstances of the province addressed. The proceedings of all conferences, together with the views of all local governments and administrations thereon, are now before the Government of India who, as intimated in 1894, will deal with the subjects concerned in a series of separate Resolutions.

The present or *first* Resolution will be confined to an historical summary of the circumstances which have led up to the present position, and to a brief statement of the subjects which will be dealt with in the Resolutions to which it is a preface.

2. The policy of creating special departments to investigate the conditions of agriculture in India with a view to agricultural improvement was first brought forward in 1866 by the Commission appointed to deal with the Orissa famine, and the subject was brought under very full consideration by Lord Mayo's Government in 1870. The result of the deliberations then held was an important scheme for the constitution of both imperial and provincial departments of agriculture. It was represented to Her Majesty's Secretary of State that while a central department was necessary for co-ordinating the programme of enquiry and the results of investigation, yet that the 'real work of studying and improving agriculture must rest with provincial departments'. It was proposed therefore that a department should be created in every province under the control of an official director. In accordance however with the Secretary of State's instructions the step first taken was the formation in 1871 of a new branch of the imperial secretariat which was to deal with the development of the general scheme. This measure was followed in 1875 by the establishment of a provincial department of agriculture in the North-Western Provinces by Sir John Strachey who had as a member of Lord Mayo's Government taken a leading part in the original programme. Further development was checked by the financial difficulties which were due to the famine and scarcity prevailing in 1876, 1877 and 1878, and which not only prevented new action in the provinces but led to the temporary suppression of the imperial department in 1879. It is interesting however to note that the very famine which thus arrested progress brought about the resuscitation of Lord Mayo's scheme on a wider and firmer basis by attracting renewed attention to the importance of improving Indian agriculture. The original scheme had been initiated by the Commission which dealt with the Orissa famine. The revised scheme was put forward ten years later by the 'Famine Commission' which investigated the causes and phenomena of famine in all parts of India. The fact that the creation of agricultural departments has thus been twice due to the deliberate and unprejudiced conclusions formed by special Commissions appointed to advise the Government on the action which should be taken to cope with famine and scarcity, brings into prominent importance at the present time, when the empire is again suffering

from a widespread failure of the harvests, all questions relating to the development of the scheme for agricultural improvement.

3. The Famine Commission was sent out in 1878 to this country at the instance of Parliament with a mission to enquire "how far it is possible for Government, by its action, to diminish the severity of famines or to place the people in a better condition for enduring them." The Commissioners, after a prolonged tour through India, submitted their report in 1880. They gave prominent consideration to the desirability of extending railways and communications; of enlarging the canal system; and of otherwise expanding the large protective works of the country. They also suggested the measures which should be taken on the actual occurrence of scarcity or famine. But the greater part of their report was occupied with recommendations for the reform of land administration and for the promotion of agricultural improvement. They considered that agricultural prosperity in ordinary times was the best shield against the difficulties and trials of a season of drought, and insisted on the necessity of taking every measure which might, on the one hand, prevent or minimize agricultural loss and distress, or, on the other hand, tend to increase and improve the produce of agricultural land. They advised that for dealing with these matters imperial and provincial departments of agriculture should be established.

4. In pursuance of the Famine Commissioners' advice an imperial department was created in 1881, which at once, under the instructions of Her Majesty's Secretary of State, took measures to arrange with the local Governments for the organization of provincial departments. In an opening Resolution of 1881, the duties of the new departments were summed up by the Government of India, following the Secretary of State, as agricultural enquiry, agricultural improvement, and famine relief. The third of these duties, which is concerned with the conduct of operations in the actual event of scarcity, has been dealt with in the famine codes drawn up in 1882 and revised in recent years, and forms no part of the discussions now under review. Present considerations are confined to the measures which should be taken to secure an effective scheme of agricultural enquiry, *i.e.*, the collection of agricultural information, facts and statistics, and to open the way to improvements in agricultural methods and practices.

5. No pains were spared by the imperial and provincial Governments to subject the recommendations of the Famine Commissioners to the most intelligent criticism that could be brought to bear upon them. Every scheme or measure of importance that was from time to time proposed or suggested was placed before a conference at which every province concerned was represented by selected officials and experts connected with the administration of land or with the conduct of the agricultural departments. Thus in, 1882, a *first* conference was convened at Calcutta at which the principles were determined on which future cadastral surveys which are the basis of agricultural statistics should be conducted. A *second* general conference, held at Calcutta in 1883, prepared a scheme for the registration of inland trade statistics, and for the compilation and publication of agricultural and trade returns. A *third* at Delhi in 1888 dealt with the important subject of agricultural education.

6. In 1889, correspondence with Her Majesty's Secretary of State led to an important event in the history of the agricultural programme, *viz.*, the deputation to India of a second Commission from home in the person of Dr. Voelcker, consulting chemist to the Royal Agricultural Society, whose mission was 'to advise on the best course to be adopted in order to apply the teachings of agricultural chemistry, and in order to effect improvements in Indian agriculture.' Every branch of agricultural enquiry and reform was thus to be open to his examination. Dr. Voelcker, following the example of the Famine Commissioners, made a tour through India and gained a general knowledge of the directions in which agricultural enquiry and improvement might be developed. His report may be viewed as an amplification in detail of the recommendations of the Famine Commissioners, with which in all important matters his views were in general accord.

In every province he had the opportunity of consulting the local authorities, and before writing his report had the advantage of meeting at Simla, a *fourth* general conference of delegates and experts from all provinces who

went over with him the whole ground of the Famine Commissioners' recommendations so far as they applied to agricultural enquiry and improvement. His report when received two years later was submitted at Simla in 1893 to the consideration of a *fifth* general conference, whose recommendations have now been separately discussed by a committee of selected officers at the head-quarters of each province.

7. The Governor General in Council is not disposed to regret the time which has been occupied by continuous deliberation. The scheme of 1880 was so vast in its design, so important in its objects, so wide in its scope, as to demand that the utmost care and caution should be bestowed on its full development. Material progress has indeed been made. The earlier years of the past decade were occupied in laying the foundations of agricultural enquiry by the organization of land-record establishments, in inaugurating investigation in many important directions, and in developing plans of agricultural experiment. Each successive conference led to further advance and to new measures. But the general principles and policy by which the whole scheme of agricultural enquiry and improvement were to be governed had not been finally or precisely formulated. The very complete examination of the issues left for decision, which has now been made by provincial authorities and local governments, places the Government of India for the first time in a position to amplify, with further approach to precision, the instructions of the Resolution of 1881, in which the duties of imperial and agricultural departments were necessarily sketched only in broad and rough outline. It must be understood, however, that progress has only advanced to one more stage. Every step that is taken in future years will lead to further knowledge of facts and conditions, and will open up new issues. The time may soon come when the combined advice and counsel of provincial authorities, and of the experts by whom they are aided, will again be required for placing provincial and imperial governments in a position to decide what further measures are necessary to secure safe progress.

8. The despatch in which the duties of agricultural departments were formulated by the Secretary of State indicated the desirability of postponing any general consideration of the possibilities of agricultural improvement until a proper system of agricultural enquiry had been set on foot. The Government of India adopted this view. They pointed out, however, that an investigating agency must be established before enquiry could begin. The Resolution of 1881 indicated that the first measure must be the organization of machinery for the continuous collection of facts and statistics concerning the agriculture of the country. Ten years previously Lord Mayo had insisted that the "splendid local machinery of which we are in possession in our local establishments closely connected with the operations of agriculture, should be utilized in the collection and production of those agricultural statistics which are so essential to the development of agricultural progress." The same opinion was held by the Famine Commissioners, and was accepted by both the Secretary of State and the Government of India.

The measures taken to introduce or improve land-records establishments, will form the subject of the *second* Resolution; the system adopted to utilise their services and the agricultural statistics supplied by them will be dealt with in the *third* Resolution.

9. But the scheme of agricultural enquiry, as set forth by the Famine Commissioners and by the Secretary of State in 1880 and 1881, involved the investigation of wider fields than that occupied by the facts and statistics of the land-records. These latter, it is true, supply continuous information regarding crops, irrigation, the occupancy and cultivation of land, and other circumstances connected with agriculture, without which no sound conclusions can be formed as to the general condition and needs of each agricultural tract. But, as pointed out by the Famine Commissioners, and later on by Dr. Voelcker, investigation had to be extended to all matters which affect agricultural prosperity. The character of soils and the manures suited to them; the diseases of cattle; the diseases of plants—their causes, and the means by which they can be prevented, minimized or cured; the extension of irrigation; the effect and value of canal water; the improvement of fuel and fodder supplies; the reclamation of waste lands; meteorological phenomena; economic products; improvement of old, and introduction of new, staples and agricultural implements; possible reforms in the

methods and practices of cultivation: all such subjects as these were to form part of the programme of enquiry.

10. It was evident that in exploring the fields of investigation thus briefly sketched, the agricultural departments, imperial and provincial, must, as the Famine Commissioners had indicated, be assisted by competent experts. Some of the ground indeed had already been occupied by scientific investigators: thus for many years geological officers had been engaged in ascertaining the rocks and strata of each province; systematic botanists had explored and arranged the flora of forests and fields; a meteorological department had laid the foundation of a knowledge of the weather and climates of India; while in some provinces, and notably in Madras, measures had been taken to investigate and improve agricultural conditions. But it was obvious that much more was necessary for the completion of the programme of enquiry, and it was equally clear that the responsibility of directing its gradual expansion must be, for some time to come, divided between the imperial and provincial authorities. In other words, that there must be an imperial as well as a provincial scheme of scientific enquiry. In many directions the work of investigation was national rather than local in character. It demanded the services of first class experts, such as each province could not afford and did not indeed separately require. The existing departments of geology and meteorology were cases in point. Scientific research in such fields could not be restricted to geographical or administrative limits, and would, if confined within narrower limits than those of the empire, involve waste of power and unnecessary expenditure. Influenced by these views, the Government of India accepted the responsibility of widening, under imperial direction, the scheme of national investigation, hitherto covering only a limited portion of the ground which had to be occupied. Thus, economic products, cattle diseases, agricultural entomology, were some of the subjects which were between 1880 and 1890 brought for the first time under systematic enquiry by experts attached to the imperial department.

The general character of the national scheme of scientific enquiry, under imperial direction, the extent to which it has been widened, the directions in which further amplification is necessary or desirable, and the association with it of provincial co-operation, form the subject of the *fourth* Resolution of this series.

11. To provincial departments, under the control and direction of local governments, is left the largest share in the programme of scientific enquiry. It embraces all such investigations by experts as may properly and usefully be confined within geographical and administrative limits and includes therefore almost all enquiries and efforts directly aimed at the increase of agricultural produce. Such are, for instance, investigations having for their object the improvement of old, and the introduction of new, staples; the effect and value of canal water; reform in agricultural methods and practices, and the like. Enquiries of this kind are dependent on local conditions of soil, climate, custom, etc., and have often indeed to be carried out at various centres within each province. Government farms, estates under the management of Courts of Wards, estates belonging to Government, farms of landholders willing to co-operate with the provincial departments; these are the experimental fields in which the local experts are mainly required to work.

The general character of the scheme of scientific enquiry under provincial direction will be dealt with in the *fifth* Resolution.

12. The recommendations of Dr. Voelcker, of the two conferences of 1890 and 1893, as well as of those recently held, have confirmed the view that investigation must precede improvement. But, as investigation proceeds in the numerous fields in which it has been or will be inaugurated, palpable and conclusive improvements are, as experience has shown, continually brought to light; remedies for existing evils are discovered and useful modifications of agricultural practices are ascertained. Every effort should now be made to take such measures as will permit the country to derive the fullest advantage from these results. The most important matter is the proper education of the agriculturist. For the Government of India still hold to the opinion expressed in the opening Resolution of 1881, and again in the Resolutions convening the conferences of 1890, 1893, and 1895-96, that no important reforms can be safely or widely introduced into the agricultural system without the general co-operation of the farming classes, whose intelligent and

willing aid cannot be expected 'until their education has been so directed as to enable them to appreciate and, where expedient, to adopt the results obtained by the systematic and continuous enquiries of experts.' This view has been strongly confirmed by the various conferences which have recently discussed the question, and has been supported by all local governments and administrations concerned.

The subject of educational reform, so far as it concerns agricultural interests, will be dealt with in the *sixth* Resolution of the series.

13. In the despatch of 1881, in which the views of the Secretary of State on the duties of the new departments of Agriculture were communicated, attention was drawn to the obligation which the Famine Commissioners had desired to be placed on them 'to render available agricultural and economic facts and statistics for every part of India in order that Government and its officers may always be in possession of an adequate knowledge of the actual condition of the country, its population and resources.' A wide interpretation must be given to this injunction. It must be held to mean that the results of investigation in every branch of enquiry, which is taken under the control of the imperial and provincial departments, must be intelligently collated and published on such plan as will bring the information gathered in an accessible form to the early knowledge of those whom it may concern. Much has been done in this direction, but the development of the scheme of publication still stands in great need of the further attention and co-operation of provincial departments. The measures which have been taken or may be required for giving effect to the injunctions of the 1881 despatch and for establishing a sound system of publishing information bearing on the condition, population and resources of the country will form the subject of the *seventh* Resolution.

14. The agricultural conference of 1893 recommended in the course of their proceedings that the form of the annual reports of Agricultural Departments should be so revised as to bring them into greater conformity with the scheme of their work. The subject was not formally discussed at the recent conferences, in view of the fact that no general scheme could be elaborated until the whole series of conference proceedings had been brought under the review of the provincial and imperial Governments. But the Government of India is now prepared to formulate the general principles on which departmental reports should be framed, and these will be suggested in the *eighth* and final Resolution of the series.

15. The Resolutions which have thus been announced are the outcome of the experience and developments of the fifteen years which have passed since the Famine Commissioners' report was, under the orders of Her Majesty's Secretary of State, first made the foundation of an agricultural programme. They purposely avoid instructions on matters of detail, but aim at a clear and full definition of the large and broad principles on which the scheme of agricultural enquiry and improvement should proceed. They are thus primarily designed for the guidance of officers in charge of agricultural departments upon whom the duty of giving effect to them should be strictly imposed. In view, however, of the importance which the Government of India attaches to the possession by all officials of a general knowledge of the policy which has been gradually developed from the Famine Commissioners' recommendations, the Resolutions should, when opportunity occurs, be studied by all land revenue officials, and the Government of India suggest that they might with advantage be made one of the subjects to be read for the official examinations which junior revenue officers are required to pass.

SECOND RESOLUTION.

Land Record Establishments.

The foundation of all land administration is the field. More specially must agricultural inquiry and reform, which are now recognized as an integral part of land administration, be based upon the facts and figures recorded in connection with each individual field of an Indian village. To quote the words presented to Her Majesty's Secretary of State twenty years ago—

"India is an agricultural country composed of a multiplicity of minute holdings, and almost every subject which we take in hand in connection with the administration of the country must be referred to the units of which it is formed. A measure which makes a very slight alteration in the condition of each unit may have a very important effect on the whole country, since what may be termed the atomic changes are combined by enormous multiples. It may seem a little thing to ensure the correct record of facts connected with a single field, but when we consider that the country is nothing but a congeries of single fields, the subject assumes an importance which is apt to be lost sight of in discussing the manipulation of a village register."

The first requisite in any programme for agricultural inquiry and improvement is therefore the efficiency of the land record establishments.

2. To each village or group of villages in this country there had always been attached a village accountant. His hereditary duties are to provide annually for each field a correct record of area, occupancy, rent, crops and of other facts and statistics called for by his official superiors. In some parts of India a hereditary claim to the office has been scrupulously maintained. In others the hereditary right has been greatly weakened or entirely abandoned. But whatever may be the position of the hereditary claim, the hereditary duties of the office have still to be performed, and since the conduct of land administration and agricultural reform depend largely on the records of the village officer it becomes a primary duty of the authorities to take such measures as may be necessary to secure his efficiency.

3. As soon as the subject came under the special consideration of the Government of India, it was found that in many provinces the hereditary claim to the office had been allowed to override more or less the claim of the State to the efficiency of the holder of it; that the village officer was often incompetent, and not seldom so incompetent as to require an assistant for the performance of his work; that the land records had become incomplete and untrustworthy; that in some districts attempts to maintain anything like a correct record had ceased; that in others the office itself had been allowed to die out.

It had been proved on the other hand by results already obtained in more than one province that the village registers could be made to yield that punctual information of the circumstances of every agricultural tract which the Famine Commissioners had urged to be necessary for timely provision against scarcity; that the accountants could be trained to correct their maps from year to year in accordance with facts upon the ground; that their records, when carefully maintained, tended to facilitate the work of civil and land revenue courts, to cheapen litigation, and to provide every person concerned with an easy means of ascertaining or establishing his rights and interests in land. It had been foreseen too that many direct economies should be effected by improving the village staff; that in some of the temporarily assessed provinces a correct record would mean a material reduction in the cost of periodic settlements that, by a proper use of the village agency, expenditure on field surveys alone might be reduced from something like R200 to R50 a square mile, and that a series of annual statistics extending over a long period would afford a safer and broader basis for land assessment than the facts and figures hastily collected in a single year at great cost by huge temporary establishments.

4. When therefore, in pursuance of the Famine Commissioners' recommendations new departments were, under the orders of Her Majesty's Secretary of State, created in each province for the purpose of dealing with agricultural facts and statistics, as a foundation for agricultural improvement, the Government of India desired that they should be made specially responsible to the local governments

and administrations for the restoration and improvement of the land record, and for the competence and efficiency of the officials by whom it was to be maintained. This indeed was to be their first duty. The Famine Commission held the belief, to which expression had been given by Lord Mayo's Government ten years earlier, that agricultural science applied to Indian soils could materially increase the produce of the land and would thus go far to minimize the sufferings of the people in a season of scarcity; and it was in this view that they demanded the employment of agricultural experts and the creation of agricultural departments. But it was foreseen by the Government of India that attempts at agricultural development would require many years of continuous and patient investigation by experts before they could be expected to yield important or safe results; that in many cases they must be based on facts and figures which could only be derived from a long series of correct maps and records, and that everywhere the introduction of improvements into the agricultural system would require the instructed intelligence and co-operation of a class whose education had hardly yet begun. In the opening resolution, therefore, of 1881, which prescribed the duties of the new departments, it was laid down that attempts at agricultural improvement must be for a time subordinated to agricultural enquiry. This meant that the provision and the maintenance of correct maps and records, upon which enquiry was to be based, must be the first stage in schemes of agricultural reform.

5. Another important consideration justified this course. It was anticipated that after the excitement caused by the 1878 famine had subsided, the time might come, when, under circumstances of financial pressure, costly departments whose efforts should be confined to scientific experiments of an apparently unremunerative character would be subjected to hostile criticism. It seemed desirable therefore to make every effort to turn the first attention of the new departments to remunerative work. It had already been argued that the improvement of the land record and of the machinery by which it was maintained could at least cheapen the expensive operations of surveys and settlements, would minimize the work of law courts, and would facilitate the current business of district administration. Here then was a direction in which the outlay might be recouped at the same time that a sound foundation could be laid for agricultural reform.

The policy was justified by subsequent events. The Finance Committee of 1886, which included among its members the writer of the Famine Report of 1880, and was therefore fully cognizant of the important advantages of agricultural investigation and experiment, came to the definite conclusion that expenditure on agricultural departments could not, under existing circumstances, be justified unless it could be shown that they were or would be directly remunerative. The departments were subjected accordingly to this financial test. In almost every case it was found that independently of the indirect advantages derived from an improved land record, a direct financial saving was or would be effected aggregating a total of from 200 or 300 lakhs of rupees; that the economy was mainly due to the training, utilization, and proper supervision of the village officer; that where excess expenditure had occurred, it was in some degree due to the partial exclusion of the village officer from the scheme, and to the substitution for him of more expensive agency. The question then arose whether in those provinces where outlay exceeded income the departments could be retained.

6. The Government of India, in dealing with the results of the financial enquiry, accepted the fact that the indirect advantages of a land record were so great as to afford, even in the one or two cases in which outlay was found to exceed income, a strong plea for the maintenance of the provincial departments. They recognized that the extent to which the services of the village officer were financially useful must vary with the conditions of each province; that in the permanently-settled districts of Madras and Bengal, for instance, his charts and records would not be required for purposes of assessment to the same extent as elsewhere; that while on the one hand in the eastern provinces a new map was called for every year by the fluctuations of the cultivated area, due to accidents of floods or to the practice of shifting tillage, on the other hand in the great ryotwari tracts of the southern and western presidencies what was justly termed 'a magnificent piece of machinery', dependent for its solidarity on pillars marking the boundary of every field, had been constructed, which would, if maintained, go far to minimize the employment of the village officer on annual or periodical revisions of survey.

Influenced by such considerations as these, as well as by the fact that in almost every province the utilization of village establishments had been found remunerative, the Governor General in Council did not impose any further condition on the maintenance of departments of land records and agriculture than to require, with the concurrence of Her Majesty's Secretary of State, that the maximum use shall be made of the village officer under all circumstances in which his employment can lead to further economy. In this view the claim of the State to his efficiency must be held to be paramount over all other claims.

7. In dealing with the question the following circumstances must be borne in mind. The class to whom, by custom or by right of descent, the office belongs is intelligent and quick to learn; the status of the hereditary appointment, however poorly paid, is, where the right is strictly maintained, so far an object of ambition to the members of the family to which it is attached, as to justify a condition that they should, after a sufficient term of grace, qualify themselves for it; that cheap educational institutions, provided at public expense, are available to all who are likely to be candidates for the office; that, according to the evidence adduced at the recent conferences, supplementary schools can, at no great cost, be established for training them in those special branches of their duties which lie outside the ordinary educational curriculum. It may therefore safely be laid down that after a given date no village officer should be admitted to an appointment, who cannot satisfy the educational test required.

The test imposed must, in the opinion of the Government of India, include a sufficient knowledge of survey and mensuration to enable a village officer to maintain correctly a map of the circle under his charge. Even in districts where surveys will require least revision, the village officer must be competent to enter new fields and sub-divisions of fields upon his map. But whether or not he is likely to be called upon to execute an actual field survey, he should in any case be made to acquire that intelligent comprehension of a map, and of the relation between a map and the records based upon it, which can only be gained by practice in map construction on the field.

The Government of India would have some hesitation in enforcing this obligation if it entailed any real difficulty. But the evidence adduced at the recent conferences and the quick results obtained even in provinces and native states where the education of village officers had for many years been neglected have proved that any school lad of the class from which village accountants are drawn can, as a rule, be taught in a few weeks all that is necessary for the field survey, under proper supervision, of any part of a village.

8. The proceedings of the conferences indicate that the efficiency of village officers has reached its highest level in the Punjab, and explain why this should be the case. In that province the organization of village establishments had been taken in hand before the creation of the new departments of land records; the hereditary claim, though not disregarded, was made strictly subservient to efficiency; close supervision was exercised over the village officials; the salary of the office was gradually raised; and considerable encouragement was given to those who held it by ensuring the promotion of the best men to supervisorships and other higher appointments. The rules lay down that at least two-thirds of the supervisors should be taken from the ranks of the village officers.

The Government of India are not prepared to advocate that the Punjab rules should be taken as a precise model for other provinces, but they commend the principles underlying them as sound. They think that the time should come when in every province a fair educational test including competence to survey, should be strictly imposed; adequate pay for the office should be provided; and excellence of work encouraged by reasonable promotion to higher appointments. They consider, however, that on the one hand care should be taken, in those parts of India in which the educational standard of the agricultural population has not reached a high level, that the status of the village officer is not so unduly raised as to give him too masterful a position in the village or group of villages under his charge, and that on the other, the admission of village officers into the ranks of their supervisors should not be made so free as to endanger the high standard of excellence which the controlling staff is, for reasons hereinafter given, expected to attain.

9. The history of the supervisor is very similar to that of the village officer. As in each village there was, under native rule, an accountant, so to each of the

administrative circles, containing perhaps one or two hundred villages, into which a district was divided, there was attached an official whose main duty it was to collate the returns received from village accountants, and to obtain such information of the agricultural and financial condition of the circle as might be required for purposes of assessment and of land revenue administration. On investigation the original functions of the office were found to have been often forgotten; sometimes the office had disappeared; almost everywhere the hereditary claim to it had overridden all other considerations; not infrequently the incumbent was so illiterate or incapable as to be unable to perform without assistance any official duties at all; and as a general rule the duties assigned to him were quite outside the traditional functions of his office.

10. When the reform of the land record system was taken in hand, the first step in almost every province was to restore the hereditary duties and functions of the circle officer. In some parts of India, where the hereditary responsibilities had been forgotten, the hereditary right to the office had been nevertheless even more strongly maintained than that of the village officer, and much care had to be taken to prevent it from being unduly interfered with by the initiation of too trenchant reforms. In such cases older men were allowed to appoint substitutes or educated relatives; time was given to the younger to learn how to perform efficiently the real duties of their office; only those of the latter who were hopelessly incapable were ejected. At the same time it was found that a material expansion of the staff had become necessary. The extension of cultivated area, the growth of population, the demand for more elaborate statistics, all these and similar causes had doubled the work which had to be done. The number of circle officers that had sufficed for the needs of the earlier years of the century was wholly inadequate now. In almost every province therefore the staff was largely increased by the incorporation in it of the best of the men who had been for some years engaged in supervising the subordinate establishments of survey and settlement parties in the field. These recruits brought into the ranks of the effete service the very experience which was wanting. They were active men, accustomed to direct and control, and experts in the construction of field maps and field records. Their example proved of great value to the hereditary staff.

The duties partly peripatetic and partly sedentary, of the office, had, so far as they had been performed, been hitherto amalgamated. They were now divided. The circles were increased in number, and the areas correspondingly contracted. To each circle was attached a "peripatetic" officer for inspecting and controlling the work of 40 or 50 village officers. At the head-quarters of each of the administrative sub-divisions of a district, perhaps from 5 to 10 in number, and each comprising 2 or 3 peripatetic circles, was located the "sedentary" official. The younger and more active of the staff were placed in charge of the smaller peripatetic circles. The older men were assigned to the sedentary office. The main duties of the peripatetic circle officers were to instruct the village officers; to examine their work; to note and report defects; to relieve as far as possible the higher officials from the necessity of personally inspecting the village officers maps and records; to provide for his circle quick and early information of any kind that might be urgently called for in connection with the land or the people upon it, as well as periodical reports on the agricultural condition of the area under his charge; and finally, to fulfil the various executive duties which a season of scarcity of famine might entail. The main duties of the "sedentary" officials were to examine the various returns sent in from the villages and to compile them in abstract forms for his group of circles. At the head-quarters of the district a head supervisor was established who was to make a similar compilation for the whole district and to superintend generally the work of the whole staff. The functions of the higher officials and covenanted officers were, as pointed out in an imperial resolution of 1883, no longer to include the detailed inspection of the village officers' maps and records, but were to be confined to such an examination of the supervisor's work as would prove whether or not their duties of inspection and control was being properly performed, and to the adoption of such measures, punitive or otherwise, as might tend to improve their efficiency.

Such was the general character of the scheme of inspection and supervision which, with due regard to the varying conditions of each province, has been

established in every part of India, except in those permanently-settled districts of Madras and Bengal in which the village officer has either disappeared or has not been brought under official control. The proceedings of the recent conferences have now afforded to the Government of India the opportunity of ascertaining in what directions the improvement of the supervising machinery may in some provinces still be possible.

11. One important matter is the confinement of the supervising officers to their proper functions. They should not, on the one hand, be allowed to perform the duties of the village officers, or on the other those which properly belong to other officials on the district staff. In some cases an excessive regard for the hereditary claims of the village officers, or a distrust of their capacity to learn, has led to the transfer of a portion of the village duties to the supervising staff. The extravagant tendency of this procedure was pointed out by the Finance Commission. In other cases the important duty of inspection has been interfered with by the practice of using the supervisors for enquiries and reports on matters unconnected with the village records. This may, as in the Punjab, be checked by forbidding any order for reports and enquiries, other than for those prescribed by the rules, to be issued by sub-divisional or district officers. On either hand a transgression of the limits within which the duties of the office should be confined must be carefully prevented

12. The next point to which attention may be drawn is the proper instruction of the supervising staff in survey. In the imperial resolution of 1882* in which the general principles on which the cadastral surveys of the country should be conducted and maintained were discussed, the advantage and economy of utilizing the corrections made by the land-record staff in field maps for the periodical revision of topographical charts was pointed out. But unless confidence in the accuracy of village field maps can be assured by professional supervision and unless the maps themselves are professionally connected with the survey stations laid down throughout India by the trigonometrical and topographical departments, there may always be a danger that the details supplied by the provincial establishments will not be accepted by the professional officers responsible for topographical cartography, and that the details already mapped by the land-record staff may have to be mapped over again at great and unnecessary cost by the professional staff. Hitherto the survey operations which have been conducted in almost every province have not only supplied a large percentage of recruits, professionally trained in survey, for the circle staff, but have afforded a field for the instruction of the previously existing circle officers. This will not be the case in future. Henceforward a practical knowledge of, and experience in, approved professional methods will, if precautions be not taken, gradually die out; and, as has already occurred in some cases, the field maps will become more and more inaccurate and unequal in quality. It is of importance that this result should not be allowed to occur, especially as, independently of the requirements of cartography, the maintenance of field maps up to a reasonably fair standard is for all purposes of administration desirable. It is considered in some provinces that the best security against a gradual decline in the value of field maps whenever these have been initially laid down on professional lines, is the periodical transfer of a limited number of survey officers of responsible position from the professional staff, whose duty it should be to preserve a knowledge of correct methods throughout all grades in the land-record staff and to personally supervise or inspect all surveys which are of a materially more important character than the mere revision of a village map. This policy has been accepted in Madras, in Bombay, and to some extent in the Central and North-West Provinces, while very full effect has been given to it in Burma where the exceptionally shifting character of the cultivation has justified the employment in every district of a superior officer who is either transferred from the Survey Department or is thoroughly trained in survey. The Governor General in Council now desires that the question may receive full and careful consideration in every province, in which no measures have yet been taken, for providing for the maintenance of maps on a correct professional basis and how far the central guidance of competent experts is likely to be useful.

*No. 45 S., dated 4th September 1882

13. A third matter is the improvement of the supervising staff by securing for the best men in it a reasonable prospect of promotion to higher service. The advantages of this course were pointed out in an imperial resolution

No. 339, dated 14th March 1883.

of 1883. It was then urged that promotion should not merely be permissible but obligatory; that it was not unnatural that vacancies in the regular line should usually be offered to those officials, or to their friends, who come most into personal contact with the officers in whose hands patronage rests, and that since the duties of circle officers usually confine them to outlying parts of the district, their claim to promotion in the regular line is apt to be overlooked unless a certain number of such appointments are strictly reserved for duly qualified members of the supervising staff.

14. Very inadequate effect seems to have been given to this policy except in the Punjab where its success has been marked. No less than one-third of the circle officers have been in the last few years admitted to the higher revenue appointments, and now no difficulty is found in attracting young men of good family and high educational attainment; as candidates for the supervisorships. By degrees the educational test has been raised and the time will doubtless come when the appointments will be readily sought for by men who have obtained a graduate's degree at a University or a diploma at an Agricultural College.

A further advantage of the policy was indicated in the 1883 Resolution. It was contended that as the supervising officials acquire from the nature of their duties a considerable knowledge of agriculture and of the condition and circumstances of the agricultural classes, a free flow of promotion from their ranks would infuse into the upper grades of the revenue service a useful acquaintance with the agricultural conditions of the district or province in which they hold office. The Government of India is pleased to observe from the proceedings now before them that this view has received strong support from both the conferences and the local Governments, and that the advantage of leavening the revenue service with officials who have learned their work in the field is fully recognized. In the Punjab the value of the experience gained by a circle officer is so thoroughly appreciated that every candidate for a revenue appointment, whether a circle officer or not, is made to serve an apprenticeship, which may extend to two years, as a supervisor, and the plan is commended to the notice of all local governments and administrations.

15. A difficulty is, in some provinces, presented by the circumstance that the educational standard prescribed for entry into the upper grades of the revenue service is far higher than that which is, or can for some time be, imposed for a circle supervisorship. The difficulty is greatest in those provinces in which education has been most highly developed, in which universities are of the longest standing, and in which at the same time the inspecting staff has been allowed to fall into the worst condition of neglect and delay. While the revenue appointments have gradually become an object of ambition to university graduates, the hereditary offices have been filled by men from whom no educational test of any value has been required. The one service has slowly advanced, the other slowly declined in quality, a gulf has been created between the two which it is not easy to bridge.

In other provinces again, of which the Punjab may be taken as an example, the measures taken to improve the supervisor class were antecedent to the introduction of that high education which is represented by a university. A long period of survey and settlement operations, conducted as a rule without the assistance of the professional survey department, had created a large supervising staff in which existing circle officers were temporarily included and from which, it was easy to select for transfer to the permanent circle staff, intelligent and capable recruits with the very experience that was wanted for the management and control of village officers. On the other hand the educational standard for higher revenue posts was, as is still the case, low in comparison with that in provinces with universities of long standing. The new men, with their practical experience, were found to be often better and more intelligent officers than many of those occupying higher positions in the regular establishments. There has been no wide gulf to bridge, and the dovetailing of the two branches of the service has been therefore a simpler matter.

16. The Government of India, while recognising the fact that the attainment of a policy of perfection must be a work of slow growth, conceive it to be necessary that a 'working plan' should be laid down for the gradual development of a sound system and that, the wide breach, where it exists, between the peripatetic service and the administrative service must be gradually narrowed and eventually closed. In provinces which have in recent years undergone survey operations, no

wiser course can probably be followed than either to select for the peripatetic appointments the best of the survey supervisors who have gained a practical knowledge of field duties, or to train existing circle officers up to the same standard. But a date should be named after which mere field experience and an acquaintance with the village land records should not, without much higher qualifications than these, admit a candidate to a circle appointment.

17. Taking a broad view of the subject, the Government of India have, upon a review of the conference proceedings and the letters with which they are forwarded, arrived at the following conclusions. They deem that a serious obligation rests upon the State to utilize to the utmost extent for the benefit of the public service the educational system established in the country; that the time must come, as indeed in some parts of India it has come, when all officials required for the conduct of business connected with the land, excepting only those whose duties are of entirely a subordinate character, must attain the educational standard represented by a graduate's degree or some equivalent diploma; that it is of equal importance that every official who has to do with land administration should have learned by practical experience the conditions prevailing upon the land with which he will have to deal; that he should be familiar with its agricultural system, with the character and customs of the people upon it, with the methods and principles on which the record of changing facts and circumstances is maintained; that in this view the experience of the large peripatetic staff employed throughout the empire, to the number of several thousands, on duties which ensure the requisite experience, should, not be thrown away, that no opportunity should be lost of drawing from its ranks selected men of proved excellence for service in the higher appointments; and that in order to give effect to this policy, the educational standard of the peripatetic staff must be gradually so raised as to guarantee the intellectual fitness of the men who are to be drafted from it. With the advance of education, increasing competition for pensioned employment, and a widening opportunity of promotion to the upper grades of official service, there will, in the opinion of the Government of India, be no need to fear that the field service will fail to attract candidates of high educational attainments.

Such a result would be desirable in the interests alone of the maintenance of a correct land record and of the proper training and control of the village subordinates by whom it is maintained, but it has an even higher importance in securing the efficiency of the higher official service upon which the conduct of the land administration of the empire mainly devolves.

THIRD RESOLUTION.

Utilization of Land Records.

1. In 1874 Her Majesty's Secretary of State pressed upon the Government of India the desirability of utilizing the facts and statistics obtainable from village records with the object of collecting agricultural information, and, in a despatch of the following year on this subject, explained that the object aimed at by Lord Mayo's Government in proposing the establishment of agricultural departments had been the establishment of a specific branch of the administration whose prime duty it should be to suggest measures for the development of agricultural industry; that one part of this duty was to consist in the collection of statistics which might throw light on questions of agriculture and on the possibilities of improving the resources of the country; that the basis of the scheme should be the utilization of the records maintained by village accountants.

Four years later the Famine Commissioners, adverting to these injunctions, confirmed the Secretary of State's view, and recorded their opinion that 'the 'revenue system in the greater part of British India is such as to present 'unrivalled means of ascertaining in the fullest manner all necessary facts relat-'ing to agriculture, but that those means have nowhere been completely utilized 'or made as efficient as they might be.' They then recommended that a director of agriculture chosen for his knowledge of the people and particularly of the agricultural classes should be appointed in each province who would control the land record system; would advise the local government on all matters relating to agriculture and statistics, and superintend all measures designed to improve the agriculture of the country. The creation of imperial and provincial departments of land records and agriculture in and after 1881 was designed to fulfil the objects thus explained. The establishment of a scheme for the effective utilization in the interests of agriculture of information obtainable through the land records is therefore a primary duty of the directors of agricultural departments. The question was one of the most important discussed at the recent conferences.

2. The opening resolution of 1881, in which the duties of the new departments were first described, explained that an examination of the Famine Commissioners' recommendations in connection with agricultural enquiry showed that their final object was to urge, 'as a practical outcome of an intelligent scheme of investigation, the policy of maintaining agricultural operations at the highest attainable standard of agricultural efficiency; that this policy included the prevention of deterioration as well as the attainment of positive improvement; that it was necessary therefore first to localize every agricultural defect, then to discover its cause, and finally to devise such protective arrangements as may remove or alleviate its injurious action. As an important illustration of the character of the investigation which was to be made, the examination of each agricultural tract in respect to its liability to suffer from drought on the one hand, or the extent to which it was or could be protected from drought on the other, was suggested. The whole scheme of investigation was afterwards briefly designated as 'district analysis.'

3. The form in which the programme of investigation was put forward in the 1881 resolution and the special attention which was drawn to the desirability of mapping out the tracts of a province in relation to their liability to failure from drought led in some provinces to a misconception of the scheme. It was assumed that a general enquiry into the agricultural condition of each district made once for all, and a special investigation of the liability of each part of it to failure from drought would meet the design of the resolution. It was not clearly apprehended that the scheme was to be slowly and gradually worked out; that one by one every agricultural defect should be in the course of time closely analyzed and carefully studied with a view to the possible discovery of remedial action; and that for the purpose of ascertaining the existence and extent of each defect, the utmost use should be made of the information which the land records could be made to yield. Thus while in many parts of India

excellent reports, maps, and atlases were published in illustration of the general condition of each district, no precise enquiry was set on foot as to the agricultural circumstances of each village or group of villages; as to the particular defect or defects which prevented each locality from reaching 'the highest standard of agricultural efficiency'; or as to the possibility of remedial action in each case.

4. The enquiries, however, that were actually made in some provinces threw much light on the position. They proved that, notwithstanding the hereditary experience of the Indian cultivator and the special knowledge which he possessed of methods and appliances suited to the locality in which his crops are raised, many defects do exist in the agricultural condition or system of almost every district which, if they cannot be altogether removed, can at least be considerably modified and lessened. At the agricultural conference of 1890 which met Dr. Voelcker before his report was written, the necessity 'of laborious investigation before we can trace out the causes which have stimulated development in 'some parts of India and retarded it in others' was pointed out, and the advantage of utilizing village records as a basis for detailed enquiry was urged. Dr. Voelcker's report went far to prove the existence of innumerable defects in agricultural conditions and practices, and the importance in many cases of an intelligent analysis of facts and statistics, and of well-organized enquiry from village officers. The conference which reviewed Dr. Voelcker's report in 1893 took the same view.

5. So matters stood when the subject was brought before the recent conferences for consideration and discussion. It was represented to them that agricultural failure, *i.e.*, 'failure to reach the highest attainable standard' might be '(1) of occasional, (2) of gradual, or (3) of persistent character'; that it was to be the object of the whole scheme of enquiry to minimize agricultural distress and agricultural loss in each class of cases; and that the first step was to decide how far the land records machinery could be utilized in the investigations under each head.

(1) *Occasional failure* was explained as "sudden distress due to unforseen calamity, such as failure of rain, hail storms, inundations, etc., requiring, as a rule, immediate relief." In these cases the land records are of primary service to district officials as indicating the extent and character of the calamity. The functions of the director of the land records department are confined to organising or to suggesting how to improve the system under which prompt and continuous information supplied by the records should be brought before the responsible authorities and to ascertaining that proper effect is given to the system. It is left to the district officers to take suitable action. The examination which was made at the recent conferences of the measures which have been taken in the last few years to utilize the land records for this purpose proved that the system now established in every part of India in which land records are maintained is excellent, and that the results have already been most satisfactory.

(2) *Gradual failure* was explained as 'gradual deterioration due to ascertainable causes requiring early and special measures of prevention and relief.' Considerable distress had been known to have occurred in many parts of India in consequence of neglect to relieve the population of agricultural tracts which had suffered from cattle murrains, from swamping due to the interference of drainage by railway embankments or canals, from the growth of a noxious weed, and from other causes which gradually reduce the value of land or affect the prosperity of the people. 'In almost every province,' it was written, 'the detailed records now 'maintained under careful inspection by village officers provide, although in scattered forms and in troublesome detail, all the information necessary for indicating 'the serious deterioration of any agricultural tract; and it only remains to make 'provision for such a clear and simple abstract of the information and statistics 'embodied in the village registers as will enable district officers to grasp the 'pertinent facts without real difficulty or unnecessary waste of time.'

One of the most important results of the recent conferences has been the practical adoption of this plan. In every part of India, in which land records are maintained, a book is now to be kept up by each 'circle' officer, in which will be entered in English figures under appropriate heads such statistics as are calculated to show at a glance the advance or decline in

prosperity of every village; such for instance as the cultivated and irrigated area of the year, the arrears outstanding, the sales or mortgages of land, and so on. Half an hour's examination of a circle book thus kept will indicate at once whether a village or group of villages is declining in agricultural condition; and this fact known, the cause of failure can be ascertained and remedial action suggested. It is important in the opinion of the Government of India that the recommendation, recorded in the proceedings of almost every conference, should be adopted, to the effect that the books should be periodically inspected by some responsible district official, so that within every few years the condition of every village should come under intelligent review, and that notes should be entered by the inspecting officer, explaining the cause of any marked or serious deterioration, and of any suggestions made or action taken to meet the case. Independently of the advantages of the system for purposes of current administration the series of circle books thus maintained will form an historical record of great value to officers who may be hereafter called upon to revise the assessments of land revenue. Directors of departments of land records and agriculture should be instructed to consider it one of their chief duties to ascertain that the circle books are punctually and intelligently examined in every district. On the other hand district officers should be required to communicate to the Director, for entry in his office ledgers, the proved existence of any serious agricultural deterioration that may have occurred in a locality.

(3) *Persistent failure* was defined as failure to reach the highest attainable standard, due to causes or defects of a more or less persistent character, and requiring prolonged investigation. Such causes or defects are, it was explained, want of irrigation, frequent liability to failure of rain, insufficiency in the wood or fuel supply, cattle diseases, plant diseases and blights, want of drainage, the prevalence of saline efflorescence, proved imperfections in agricultural practices, the want of suitable manures, and so on.

6. It is to this class of cases that Dr. Voelcker's report chiefly refers. Many of the defects such as those enumerated demand scientific enquiry by experts including experimental investigations on the departmental farms or on the estates of the courts of wards or of landlords willing to assist in the work. This branch of enquiry will be dealt with in the succeeding resolution. But the land records and the land record establishments can often be utilized for providing a basis for more detailed enquiry. Thus the distribution of irrigation, the character of the rainfall in each tract, the extent of the wood supply can be ascertained from the records themselves. Information as to the occurrence of particular cattle and plant diseases, the areas affected by the outcrop of salts, facts as to agricultural practices, and other agricultural matters can be attained by well organized enquiry from the circle and village officers, to whom a series of questions bearing on the subject under investigation may be circulated.

7. These suggestions are sufficient to indicate the importance of the information which the land records and the land record establishments can under intelligent direction be made to yield. The plan of enquiry must, however, in each case be worked out by the director of the agricultural department with the assitance of the experts placed at his disposal; and whatever system be adopted, the work is one which in its broader aspects must extend over periods of many years. The necessity for detailed enquiries will probably never cease. Whether in the working plan which is to be laid down enquiry at any one time should be limited to one or two subjects was a question which was discussed at the recent conferences, but will be dealt with in the succeeding resolution. What the Government of India desire now to insist upon is that, whatever may be the agricultural defect which is brought under investigation, the officers of the agricultural department should, as a first step, consider how far the land records and the establishments maintaining them can be utilized for providing information necessary to the enquiry.

8. Although the relation of land record establishments to famine administration was not included among the questions placed before either the conference of 1893 or those recently held, it must not be forgotten that one of the objects with which the Famine Commissioners recommended the organization of those establishments as well as of the formation of provincial departments of agriculture and land records was in order that the administrative and executive

officials responsible for dealing with famine might at all times have at their command both the fullest information regarding the condition of every agricultural tract and the people upon it, and in seasons of scarcity be provided with a well organized agency through which, in the first place, continuous intelligence of the state of every village and every suffering person in it would be communicated to them, and, in the second place, direct relief could be in case of need administered under their direction. These first objects of the land record machinery were fully considered in the famine codes drawn up in 1882, immediately after the constitution of the new departments had been directed. Fortunately since those codes were first issued no serious famine or widespread scarcity has until now afflicted the country and time has been thus given to bring the establishments into good working order. Their utility has indeed been partly proved on the occurrence of sporadic distress in limited areas during the past 15 years. But full evidence of the immense advantages foreseen by the Famine Commissioners, resulting from the existence of a well organized "intelligence department," has only been brought now before the Government of India.

9. The key note of the system is the division of the whole country into easily managed circles of 50 to 100 villages each. It has been estimated that in the temporary settled provinces there is at the present time at the disposal of the district officers an army of some 200,000 village officials who form a well trained and disciplined rank and file, commanded by a staff of 5,000 or 6,000 circle inspectors, who may be well compared to the commissioned officers of regiments. The duties laid down for the latter in the famine codes and by provincial rules are that in ordinary years they should, as already explained, provide the fullest information and statistics regarding the crops and agricultural conditions of every village,—a duty which in every province has in recent years been, so far as circumstances have admitted, well performed; and that in times of famine they should at frequent intervals visit every village and, if necessary, every house for the purpose of ascertaining whether any person or persons are suffering from want of food or from sickness; whether relief is distributed in accordance with directions received; and whether private charity is encouraged and organized; that they should promote the employment of labour on agricultural operations; invite applications to construct wells and other agricultural improvements; make known the places at which relief works are opened, the nature of each work, and the classes of persons to whom such work is open; conduct the distribution of gratuitous relief to persons unable to leave their homes; report on the price of food, the state of the people and cattle, the condition of the water-supply; and generally bring to the immediate notice of the district officials any occurrence deserving attention. In the performance of these duties each circle inspector has, to aid him, some 20 to 40 village officers.

10. Under the stress of the present calamity by which so many provinces of the empire are afflicted, the services of the land record establishments have proved of the greatest value, and have materially reduced the difficulties which on former occasions of famine resulted from the absence of organized machinery.

FOURTH RESOLUTION.

Scientific and national enquiry under imperial direction.

It has been briefly explained in the prefatory resolution of this series that the responsibility for maintaining and developing a 'national scheme of agricultural enquiry,' devolves primarily upon the imperial department of revenue and agriculture. The term 'agricultural enquiry' must here be understood in its widest sense. It must be interpreted to include investigations in all branches of science which bear directly or indirectly on agricultural interests and on the development of the products of the soil and the word 'national' must be held to apply to all enquiry which cannot, for sufficient reasons, be conveniently confined within geographical or administrative boundaries. The national scheme of agricultural enquiry thus explained embraces, so far as it has up to the present time been developed, the following sciences or fields of investigation :—

(1) Geography . .	. Represented by the Survey Department.
(2) Geology . .	. By the Geological Department.
(3) Meteorology .	. (Including solar, magnetic and astronomical observations) by the Meteorological Department.
(4) Botany . .	. By the 'Botanical Survey of India.'
(5) Economic Products	. By the Department under the Reporter on Economic Products.
(6) Veterinary Science	. By the Civil Veterinary Department.
(7) Bacteriology .	. By the Bacteriological Branch of the Veterinary Department.
(8) Agricultural Science	. By the Department of Agricultural Chemistry.
(9) Entomology .	. By the National Museum at Calcutta.
(10) Statistics . .	. By the Statistical Department.
(11) Forestry . .	. By the Inspector General of Forests.

2. The chief considerations which justify the maintenance of imperial direction over investigations conducted in the fields of enquiry summarized in the preceding paragraph will be briefly noted.

The *first* consideration is that scientific investigations must, with few exceptions, be national and not provincial,—in other words, that scientific research cannot, as a rule, be confined within administrative boundaries In 1890 it became necessary to point out to the Secretary of State how the system of provincializing investigation in the field of botany 'had led to the curious restriction of research to special localities or provinces, while others, forming in the aggregate the larger section of the empire, had been left without investigation of any kind.' But inequality of results is not the only defect which results from confining scientific enquiries to separate provincial action. The unnecessary duplication of labour is another and perhaps more serious defect. For example, the economic products of two adjacent provinces are to a material degree the same, the exceptions forming but a small percentage of the whole. A cattle murrain again may be due to identical causes throughout India. It would be a waste of labour that simultaneous enquiries should be made by scientific experts as to the botanical character of the same plant in two contiguous areas, or that the bacteriological origin of an epidemic should be sought for at great cost to the State at every provincial centre. Such work can be done once for all at one place for at least a group of provinces.

The *second* consideration is the importance of securing first class experts for purposes of scientific research. The value of results depends mainly on the competence and qualifications of the investigator, especially in a country in which conditions vary much from those prevailing in Europe. In view of this circum-

stance and of the financial impossibility of providing every province with a staff of first class and highly paid experts in each branch of scientific research, it becomes necessary to place scientific investigation, as a rule, under central direction.

The *third* consideration is that scientific investigation must be conducted on the basis of a well-considered working-plan. The development of the scheme cannot be entirely left to the occasional and partial initiation of individual governments. In the despatch of 1890, already quoted, it was shown that the distribution of scientific research has hitherto been unequal, both in relation to the sciences represented and to the areas covered by it, partly because no authority had been made responsible for initiating research in new fields, and partly because action taken in one province had not been taken in others. Systematic botany for instance in some provinces, and systematic geology throughout India, have been strongly represented for a long series of years, whereas the study of the useful and economic products of the country and the practical investigation of minerals had until very recently been neglected, while in some of those fields in which modern science has in recent years been working in Europe, such as for instance that of bacteriology, research has hardly commenced.

3. In accepting the responsibility for the general direction and control of the scheme of national research, the Government of India have no desire to exclude the co-operation of local governments and administrations. They would, on the contrary, wish to obtain their advice and assistance at every important step that may be taken towards the development of the scheme, and to receive for favourable consideration any suggestions for initiating or extending scientific research, of which the importance may be shown. Nor will they refuse, whenever circumstances may admit, to transfer any expert attached to an imperial department to the temporary or partial control and direction of the provincial authorities. Effect has indeed in recent years been given to this policy by placing officers of the geological and botanical departments for a definite period under the orders of a local Government, and again by arranging that the services of certain officers of the meteorological department should be shared by the imperial and provincial authorities. Thus the national character of the scheme of research does not altogether preclude provincial independence and co-operation.

4. In 1881, when the orders of Her Majesty's Secretary of State were received for the creation of agricultural departments upon which the responsibility of organizing a scheme of enquiry was to be placed, the position was found to be this:—Geographical exploration was in the hands of a large imperial department of survey; geology was represented by a well equipped staff of imperial experts; research in systematic botany was confined to Bengal and the North-Western Provinces. A meteorological department comprised one imperial officer and four officers partly imperial and partly provincial. Astronomical, magnetic and solar observations were shared by Madras, Bombay and the Government of India. Forestry was represented by provincial and imperial departments. No other science found a place in the scheme. Since 1881 material expansion, sometimes of the investigating staff, sometimes of the programme committed to them, has been effected. A brief account will now be given of the measures which have been taken for the development of enquiry in each field of investigation since that year.

5. *Geography* was in 1881 represented by a well equipped and important survey department, of which the cost to the State considerably exceeded 20 lakhs a year. The programme which it had undertaken was a large one and may be briefly described as the trigonometrical, the topographical, and the cadastral surveys of India. In 1881 the first of these great surveys had almost approached completion. Considerable progress had been made in the second, while the third was shared with local governments, each of the presidencies for instance having separate cadastral departments of a professional character. At the same time the recently introduced policy of financial decentralization augmented the tendency in many provinces to effect cheap cadastral surveys with non-professional establishments, thus entailing a danger that the provincial maps could no longer be accepted for embodiment in the geographical charts of the professional department.

Previously to 1881 financial considerations had required that imperial expenditure on geographical survey should be reduced. An immediate limit of 20 lakhs had been laid down. But the sudden reduction of a long established service was found impossible, and shortly after 1881 the alternative was adopted of diverting a large portion of the staff from unremunerative to remunerative work. The latter was found in the detailed surveys of forests and of agricultural lands. For this purpose local governments were invited to permit the professional parties to lay down for each district a skeleton map which should be scientifically connected with the stations of the trigonometrical charts, as a basis for the field or cadastral maps plotted in by the cheaper agency, and were asked at the same time to utilize the survey officials for instructing the local surveyors. This policy was carried out to its fullest extent in the Central Provinces, where almost the entire survey was conducted on these principles. Partial effect was given to it in the North-Western Provinces, Burma and Assam. Nothing could be done in provinces in which as in the Punjab cadastral maps were approaching completion by a well trained local agency, but on the other hand in provinces where the local agency had not been trained, much of the field plotting itself had to be done by the professional surveyors

The advantage to geographical science of the system advocated is that wherever the field maps have been thus professionally connected with the trigonometrical stations, new topographical details, entered from time to time as changes in the features of the land surface may require in the field maps, can be at once transferred to the geographical charts.

Simultaneously with the development of the large geographical scheme, as represented by the three important branches of survey, other scientific work, such as tidal observations, latitude investigations, and cartographical development, has been carried on by experts of the department.

In the meantime the staff of the imperial department has been gradually reduced, and will, as the demands on it diminish, be brought under further contraction. At present the recent annexation of Upper Burma, the development of the North-Western frontier, the opening of a cadastral survey in Bengal, the new requirements of forest departments, and the uncompleted portion of the topographical scheme in the older provinces, form an extensive programme, for the execution of which large establishments are still required.

6. *Geology* has for many years past been represented by a strong corps of experts which till 1881 was mainly devoted to the scientific examination of rocks and strata. After 1881 the policy was introduced of directing the attention and labours of the geological officers also to practical investigations. In 1893, the department was reorganized. Scientific exploration was, as a basis for the study in detail of the mineral resources of the country, still to hold the first place, but a small section of the officers employed, including, whenever required, experts imported for temporary employment, was set apart for the special examination of mineral fields. Changes were made in the rules under which recruits admitted into the department were required to undergo practical training in mines or in laboratories. At the same time the principle of decentralization was so far adopted as to admit of the services of a geological officer being temporarily transferred for sufficient reasons to any provincial government. Recently an inspector of mines has been attached to the department.

7 *Meteorology* was, in 1881, represented partly by an imperial and partly by provincial departments. The Famine Commissioners laid much stress on the promotion of meteorological enquiry. It was, they wrote, of primary importance that meteorological observation should not only be maintained in complete efficiency, but also so strengthened and improved as to ensure the early and punctual supply of information to officials and to the public of weather conditions and prospects. Protection against famine, the safety of shipping, warning against floods, were objects to be held in view. Since 1881 the department has been materially strengthened. A second European expert has been attached to the central office. A complete system of warning signals has been established along the coasts. The number of observing stations has been considerably increased inland. Information is brought by telegraph from 116 instead of as formerly from 50 of the principal stations; detailed statistics illustrated by charts are daily despatched by post, and an abstract of them by telegram, to every part of India. The character and causes of meteorological phenomena

which occur on the continent or on the adjacent seas are being carefully worked out. The provincial officers, who have other local duties not connected with meteorology to perform, conduct their meteorological work in co-operation with and under the general guidance of the central department and furnish the local governments with such supplementary details as they may require.

8. *Botany* like geology is a science which has been officially represented from the earlier years of the century. But as was long the case in Europe investigation was confined to the field of systematic botany, *i.e.*, to the collecting, arranging and naming of species and varieties of plants. Physiological botany and the economic and agricultural uses of plants were not made the subject of organized enquiry. As systematic botany was at one time a favourite occupation of most men with scientific training and tastes, much had been done independently of official agency by medical officers and others in many parts of India. But no organized scheme had ever been worked out for the whole country. In 1881 two officers, one at Calcutta and one at Saharanpur, were officially engaged on completing the botanical survey of Indian plants, but their labours were practically restricted to the two provinces of Bengal and the North-Western Provinces in which they were located. In 1885 a third officer was, at the request of the Government of Madras, attached to that Presidency. Thus, of all India, only three provinces were included in the area of botanical enquiry.

In 1890 the Government of India, in communication with the Kew authorities, expanded the scheme of botanical investigation. The Calcutta officer was placed at the head of a 'botanical survey of India;' the entire empire was, for the purposes of the survey, divided between the three experts, with the occasional assistance of a fourth in Bombay; botanical investigation was to take as far as possible a practical direction; and the officers of the provincial departments of agriculture were to co-operate with the botanical officers in arranging working-plans of enquiry.

Whether in view of the needs to be met in other branches of scientific investigation the staff employed on the botanical survey of India can always be maintained at its present strength, is a question which is still under consideration.

9. The *economic products* of India had not previously to 1881 been brought under systematic investigation. Much scattered information had been embodied in official and private publications, in scientific journals and the like, but was of little practical use, because it had not been collated and published in any accessible form. Advantage was therefore taken of the various requisitions made for collections of the products of India, on behalf of a series of international exhibitions ending with the Indo-Colonial Exhibition of 1886, to allot to an expert official the duty of making a full collection for all India, illustrated by a *catalogue raisonnée* which has recently been completed and published as a 'dictionary of the economic products of India.' The work has occupied 10 years. In 1887 the appointment, hitherto a temporary one, was made permanent. The collections were placed in the national museum at Calcutta, and the officer holding the appointment, whose duties had been, pending the completion of the dictionary, confined to the collation of matter already recorded, is now engaged in making supplementary investigations regarding those economic products in respect to which information is wanting or incomplete.

10. *Veterinary science.*—This includes the investigation of animal diseases, and of the means by which they may be prevented or cured. The enquiry is one of great importance to agricultural industry. The annual loss due to animal disease has been estimated in crores of rupees. It has indeed been officially stated by the local Government of one of the northern provinces that in the course of any five years the destruction caused by rinderpest alone was greater than that caused by drought.

Up to the year 1881 the only step taken towards serious investigation was the appointment in 1868 by Lord Mayo's government of an important Commission whose report fully confirmed the necessity of further enquiry and of well organized measures. No further action, however, was taken until 1892, when proposals were sanctioned by Her Majesty's Secretary of State involving the attachment of a veterinary officer transferred from the military staff to every province and of two officers with central duties to the imperial department of

revenue and agriculture. A scheme was then drawn up for a so-called veterinary survey of cattle and of cattle diseases. The survey is primarily directed by one of the imperial officers who is engaged with the co-operation of the provincial officers in collecting and collating information throughout India regarding the various breeds of cattle and other animals useful to agriculture in the country and of the diseases to which they are subject.

11. *Bacteriology.*—Simultaneously with the veterinary survey, investigation is being made as to the possibilities of preventing or curing cattle disease. The treatment of many diseases is known, and veterinary schools under the direction of the provincial officers have now been established at almost every provincial centre for the instruction of native practitioners. A lead in this direction had indeed already been given in Bombay, the Punjab and Madras. But no successful method of dealing with the most fatal and destructive epidemics, such as anthrax, rinderpest, and surra—a disease confined to hot and moist climates—had yet been discovered. Three possible systems of dealing with them had, from time to time, been suggested which may be summarized as extermination, segregation, and inoculation. The first of the three, extermination of diseased or suspected animals, is the method in which most confidence is placed in European countries, but, owing to religious prejudices, is impossible in India. The second, segregation of infected animals, cannot be effected without legislative measures and a large staff of inspectors or police. Various proposals have since 1881 been submitted to the Government of India for legislative action, but have been, with the general concurrence of all local Governments consulted, condemned in view of the harrassment to the people and the great expenditure to the State that they would entail. The third measure, inoculation, which demands bacteriological investigation, is therefore the only preventive measure that may be possible, except indeed in those cases in which medicinal cures can be discovered. In this view the services of a competent expert, Dr. Lingard, were obtained from home, and a bacteriological laboratory was established at Poona. The climate, however, not proving favourable for laboratory investigation, the institution was transferred to a colder site in the Himalayas. In the meanwhile the character and causes of the destructive epidemic, known as surra, of which the wide distribution had not hitherto been suspected, and which is due to a blood parasite, of which the life history could be worked out in any climate, were investigated by the expert at Poona, and the valuable results of his researches have already been published.

The Government of India is now considering the desirability of strengthening, by the addition of a second expert, the bacteriological staff attached to the Himalayan laboratory. Rinderpest, which was declared by Lord Mayo's Commission to be more destructive than all other diseases put together, and which is suspected to be probably amenable to vaccination, will be the primary subject of investigation. The enquiry is one to which special importance is attached, in view of the fact that it can only be conducted in a country in which, like India, the slaughter of suspected animals is not compelled by law. The discovery wherever made of an effective vaccine for rinderpest would therefore be a boon to every country in the world.

12. *Agricultural science* is a field in which provincial, as contrasted with national enquiry, can be usefully carried on. Indeed most of the work must be done by local observers and experts. Nevertheless it was deemed that, as urged by a conference of provincial officers in 1885, the services of a first class agricultural chemist of European reputation as an investigator of many difficult problems of importance connected with soils and cultivation throughout India, would, if attached to the imperial department, be of considerable use. His main duties would be, in consultation with provincial officers, to co-ordinate scientific investigations, to initiate enquiries, to construct working-plans for provincial farms, and generally to guide with his advice the course of experiment and to preserve continuity of action. He was intended indeed to be little more than the professional adviser of provincial departments.

It was in pursuance of correspondence with Her Majesty's Secretary of State on this subject that Dr. Voelcker was deputed by the Royal Agricultural Society of Great Britain to 'advise on the best course to be adopted in order to apply the teachings of agricultural chemistry to and in order to

effect improvements in Indian agriculture.' He fully confirmed the advice of the 1885 conference. He gave a long list of questions which demanded scientific investigation; dwelt on the necessity of scientific advice to provincial departments; explained the advantage of central direction for the preservation of continuity; recommended that instruction in agricultural chemistry should be provided for national colleges of agriculture; and urged that 'general agricultural enquiry' could not be conducted without men who had made agricultural chemistry a particular study. The conference which met Dr. Voelcker in 1890 supported his opinion that an expert was required for purposes of scientific investigation independently of the needs of agricultural education. Acting on this advice the Government of India applied for the services of two experts—one for assisting in the conduct of laboratory experiment and for lecturing in agricultural colleges; the other for the more important duty of guiding general agricultural investigation. The valuable report which Dr. Voelcker, himself an agricultural chemist, had made on the general conditions and needs of Indian agriculture, gave sufficient promise that the measure would lead to the ultimate development of the sound working-plans of scientific enquiry and experiment. Two experts selected by Dr. Voelcker, under whom they had served as assistants, were accordingly deputed for a term of five years. Sufficient time has not yet been afforded to judge of the practical success of their mission.

13. *Entomology* is a science which, as applied to agriculture, must be held to include investigation into the causes of all plant diseases. The loss occasioned by diseases of plants is even greater than that caused by diseases of animals. For instance, the value of wheat annually destroyed by the weevil alone is estimated at some crores of rupees. As in the case of cattle diseases, there are two distinct branches of enquiry—the one a survey of plant diseases, the general distribution and character of each, and the extent to which damage is caused by them; the other an investigation as to the causes of each disease, and as to the possibilities of prevention or remedial action.

Again, the diseases themselves must be classed under two broad divisions, *viz*, those which are due to insect pests, of which the life history is known, or can with comparative ease be worked out, and those which are due to obscure blights, of which the origin and transmigrations are imperfectly understood.

Up to 1888 entomology had not been represented. And since that year the only agency which the Government of India has had the opportunity of employing on research in this field has been one of the officers on the staff of the national museum at Calcutta, by whom a survey of the insect pests injuriously affecting agriculture was commenced in 1888 in correspondence and consultation with the officials of provincial departments of agriculture, and by whom, under the direction of the Trustees, a great deal of valuable information as to the character and distribution of insect pests has since been collected and published. The importance of prosecuting such enquiries with vigour under competent experts has been urged at many of the recent conferences, and the question of expanding the scheme of investigation with the view of covering the whole ground of enquiry is under the consideration of the Government of India.

The subject is one which has received considerable attention in the United States under the direction of the Washington agricultural bureau, and it is satisfactory to learn from the reports published by the Indian museum officer that many of the entomological enemies to agriculture are common to India and America, and have been more or less successfully combated to the material advantage of agricultural interests in the latter country. Practical results ought therefore, when the agricultural community are sufficiently educated to accord their co-operation, to be quickly achieved.

14. *Statistics* may properly be included in any scheme of scientific research, and occupy indeed the first place in the programme committed to the special departments created under the orders of Her Majesty's Secretary of State in 1881. The commercial and agricultural statistics of each province had, from the time when they were first collected, been, as a rule, reviewed and turned to practical use by the local authorities, but no measures had until recently been taken for their comprehensive examination and review by any central bureau. In 1895 proposals were submitted to and sanctioned by Her Majesty's Secretary of State for the constitution of an imperial department of statistics.

It was explained in the resolution announcing this measure that the disconnected manner in which provincial statistics had hitherto been compiled and published seriously detracted from their value; that their intelligent examination, collation, and discussion was necessary in order to secure uniformity and to render them as useful as they might and should be; and that they would henceforth be placed under the control of an officer skilled in such matters who would deal with them continuously upon a uniform plan, and would collate and publish the results in a properly digested form. The first series of reviews will shortly be issued by the newly constituted statistical bureau.

15. *Forestry* is a science which has during the last 20 years received much practical attention. A properly organized department was created in 1864, and has from that time continuously been under the central guidance of expert officials brought from Germany, to which country India owes the successful introduction of scientific forestry into this continent. The executive administration of forests in each province is in the hands of the local authorities, but the imperial government has nevertheless a large share in developing the system and principles upon which the science of forestry is practically applied. All forest officers may be said now to be experts, and for the most part their scientific investigations are carried out under the direction of the local governments whom they serve. On the other hand the education of the European officers in the science of forestry is provided for at a college supported by the imperial government in England, and of the native officials at a national school directed by an imperial officer in India. All schemes for the management and development of provincial forests technically called 'working-plans' are in their scientific aspect scrutinized and corrected by imperial officers: and the forests themselves are periodically visited by an imperial Inspector General with a view to the guidance of the executive officials in the scientific investigations which are to determine the character of the trees adapted to each locality and climate and the appropriate treatment of them. Finally, it is the task of the Government of India to formulate, in consultation with local governments and the imperial experts, the broad principles upon which the scheme of investigation and development is to be based.

16. The share in the national scheme of the agricultural enquiry which devolves primarily upon the imperial authorities has now been explained; the measures taken, since the new department was created in 1881, towards the expansion and promotion of scientific and agricultural enquiry under central direction have been briefly described; and the position in which the programme now stands has been roughly indicated. There are still many defects in the general scheme. It is still unequal and incomplete. What may be termed the older sciences—geography, geology and botany—continue for instance to occupy a much greater share of the State expenditure devoted to scientific investigation than the newer sciences which comprise researches into the obscure diseases of animals and plants Long standing departments have profited by the traditional respect which has been paid to them. Those of more recent birth have had to struggle against financial difficulties and against the opposition which is necessarily offered to anything new. The Government of India have not omitted to take under consideration the question of equalizing the claims of each branch of scientific enquiry, and will as time goes on take such opportunities as may offer themselves of expanding investigation in the more modern fields of research

17. The Government of India cannot, however, work alone. In view of the considerations which have been explained they are compelled to initiate and organize under central direction the various departments of national enquiry which have been described, but the work that is done in the field requires the active and sympathetic co-operation of all local and provincial authorities. As already indicated, this principle has been recognized by the Government of India in decentralizing, so far as it has been possible, the operations of the survey, of the geological and of other departments, of which the officers have been temporarily placed under the orders of provincial authorities. The occasion is now taken to explain to local governments and administrations the material aid which can be given to the development and to the effective working of the scheme by the active co-operation and intelligent advice of the provincial departments

of agriculture. Already in the proceedings of the recent conferences the Government of India is pleased to observe that strong recommendations have been recorded in favour of promoting active research, in connection with the nature, prevention and cure of plant diseases due to insect pests and other more obscure causes. So too at the agricultural conference of 1893 a request was made that botanical investigation might be made to take a more practical direction. Appeals such as these for the extension and development of scientific enquiry from departments and officials who have the opportunity of observing in the course of their field duties the real needs of the agricultural community will at the same time assist the Government of India in developing the scheme of investigation in right directions and strengthen their hands in organizing on a sound basis a staff of scientific investigators.

18. But the duties of agricultural departments will not end here. The officers of the departments should take every opportunity of working out, in conference and personal consultation with the expert investigators, a plan of operations, and of assisting them in obtaining the facts and statistics which they may require. Thus in the case of botany they should explain to the botanical expert when he visits or is invited to the province in what directions further information is required regarding agricultural plants, and should assist him to compile, and if necessary to publish a complete account of the field crops, fodders and other useful products of the locality. Similar action may be taken in the case of minerals in consultation with the geological officers. Again, they should make themselves acquainted with the measures being taken by the veterinary officers for the survey and study of cattle disease, and should assist them in obtaining the information which they may wish to collect from agriculturists. They should bring to the notice of the reporter of economic products any facts and details which are likely to be of interest to him, and supply him freely with information under all branches of their work which it may be desirable for him to publish; they should bring to the notice of the forest officers or of the authorities responsible for the administration of land the needs of each locality for forest or fodder reserves, and should assist them to devise useful schemes by which requirements may be met. Above all, they should take the utmost advantage of the advice and guidance of the agricultural experts attached to the imperial department whose services have been freely placed at their disposal by the Government of India, and who themselves stand in need of the local knowledge and special experience which only the provincial officers possess.

If during the next few years the active and intelligent co-operation of the provincial officers is thus accorded to the various departments and experts who are engaged in the investigations which directly or indirectly are required by agricultural interests, the Government of India are assured that, with the advice and assistance of local governments and administrations, they will be able to effect material progress in the great national work of scientific research.

FIFTH RESOLUTION.

Scientific and local enquiry under provincial direction.

1. It is important to bear in mind that the creation of agricultural departments in India has been due to the occurrence of famines. The Commissions appointed on the occasion of two serious famines, in 1866 and 1878, to advise the Government on the action to be taken for the mitigation of distress caused by failure of harvests in the future, recommended, as a principal measure, the creation of agricultural departments for the institution of scientific enquiry and experiment which should lead to the gradual increase of the food-supply of the country and to the greater stability of the agricultural outturn. The scarcity by which so many parts of the empire have, in the present year, been afflicted, brings renewed importance to the main object for which agricultural departments were designed, and imposes fresh responsibility upon all local Governments and Administrations to give the fullest possible effect to the policy advocated, a policy which was explained in the Famine Commission's report of 1880 in the following words :—

'Our report' they wrote 'has clearly shown how greatly agriculture pre-'dominates over all other interests and employments in which the people are en-'gaged; how essential we think it that technical agriculture should be called 'in to enable the productive power of the soil to be applied in the most effective 'manner, not merely to add to the wealth of the country, but also to secure a 'food-supply which shall keep pace with the increase of the population.'

2. In the opening Resolution of 1881, in which the programme of the new department constituted was set forth, the Government of India endorsed this view; they explained that the chief aim set before agricultural departments by the Famine Commissioners was 'the maintenance of agricultural operations at the highest attainable standard of efficiency.' They admitted that the first step must be the organization of machinery by which facts and statistics could be collected; that the ascertainment of agricultural defects was necessary before remedies could be provided to cure them; that the departments themselves must be made financially useful to the administration previously to embarking upon schemes involving material expenditure; that as it would only be through, and by, the native community, that agricultural improvements could, on any important scale, be carried into the country, measures must be taken to secure their co-operation by a proper system of intelligent instruction in the schools; but they agreed that when preliminary action had been taken to attain these objects, the principal efforts of the departments were to be directed to ascertaining how agricultural defects could be cured; by what methods agricultural produce could be increased, and by what measures the stability of the agricultural outturn could be strengthened and maintained.

3. During the first few years after the constitution of the provincial departments the Government of India were content to know that the new establishments were devoting their main attention to the organization of the system under which agricultural facts and statistics were to be collected with a view to their utilization—firstly, for the introduction of remunerative reforms into the land revenue administration; and secondly, as a basis for agricultural experiment and improvement. They proposed, however, that when sufficient progress had been made in this direction, renewed attention should be drawn to the main object for which the new departments were created. And an earlier occasion than that now presented would have been taken to discuss with local Governments and Administrations the general plan on which agricultural experiment and reform should proceed, but for the desire of Her Majesty's Secretary of State that on a matter of such great importance to the country the opinion of an acknowledged agricultural expert should first be obtained. It was in accordance with this view that Dr. Voelcker, the consulting chemist to the Royal Agricultural Society, was deputed to this country with instructions 'to 'advise on the best course to be adopted in order to effect improvements in

'Indian agriculture.' Acknowledging the judiciousness of a measure which was designed to prevent the inauguration of extragavant and ill-considered schemes of agricultural reform, the Government of India deemed it wise to take the utmost advantage of Dr. Voelcker's mission by inviting local Governments and Administrations to depute such officers and experts as might be most competent to assist him with their combined advice to meet him, on the conclusion of his first tour round India in 1890, at a general conference, the object of which was declared to be 'to secure the enunciation by the Government of India of those general principles which it is required to lay down in such form as will *primâ facie* be acceptable to local Governments.' Dr. Voelcker availed himself of the advice of the conference, of the value of which he recorded his acknowledgments, in the exhaustive report which he submitted two years later and in which he recommended that positive action should be taken in many directions. Again the Government of India considered it desirable that, before dealing with these recommendations, or formulating principles based upon them, a second conference of selected officers and experts from all provinces should be assembled in 1893 to discuss the measures finally suggested by Dr. Voelcker. The Government of India were thus constrained to await not only the recommendations of Dr. Voelcker himself and of the conferences which examined his proposals, but also the views and opinions of local Governments and Administrations, before endeavouring to formulate the principles upon which the agricultural reforms advocated by the Famine Commissioners should be attempted. In order to ensure a full and careful consideration of the questions concerned conferences were held for a third time in each province during the recent cold weather. The time has now come when His Excellency in Council is in a position to announce the general plan upon which the provincial departments of agriculture should be called upon to base their efforts to fulfil the principal object for which they were designed and created.

4. There is perhaps no subject upon which more diverse opinions have been expressed than that of the possibility of improving under official direction the agricultural conditions of India. It has been held that the natives of an oriental country have learned by experience the methods best suited to their own soils and climate; that practices successful in the western are unsuited to the eastern hemisphere; that the lessons taught on an English farm have no bearing on the cultivation of an Indian field; that the labour-saving machines of Europe and America are useless in a country where manual labour is extraordinarily cheap; that interference with the indigenous system of agriculture is dangerous; and that above all officials who have had no agricultural training are less suited than any others to direct or suggest reforms.

While admitting that these and similar arguments require that great caution should be exercised in framing official schemes for the improvement of agriculture in any part of the empire, the Government of India cannot allow them to be accepted as barring the prosecution of official effort. The time has indeed arrived when neither the imperial nor provincial Governments are justified in taking up any such position. Putting aside all other considerations, the strong expression given to opposite views by the two Commissions appointed by Her Majesty's Secretary of State to advise the Indian Government on these matters, *viz.*, by the Famine Commission of 1880, and by the special expert sent out ten years later—views confirmed by conferences of selected officers and experts from all provinces—has practically taken the decision of the issue out of their hands. At the same time the Government of India are convinced on independent grounds that official direction of efforts aimed at agricultural reform will be, and indeed has been, in this country productive of practical results of importance. It is true that hitherto, in accordance with the deliberate policy put forward in 1881, and for the reasons already explained, the attention of agricultural departments in the provinces has been diverted from rather than directed to positive agricultural reforms; that they have been urged to effect financial economies and to organize careful schemes of agricultural enquiry before entering upon a serious campaign in the field of agricultural experiment; that they have been told not to expect widespread results until the educational system of the country has been improved. Nevertheless in some provinces, and notably in the two presidencies of Madras and Bombay, not only has considerable advance been made in establishing schemes of useful

and scientific experiments under the direction of competent experts, but examples have been forthcoming of their financial value to the State and to the agricultural community. Failures have, it is true, been numerous, but as pointed out at the Bombay Conference a failure means at least success in setting a doubtful question at rest while one financial success outweighs the cost of many failures. A few instances, noticed in the proceedings of the recent conferences or in Dr. Voelcker's report, may be given of substantial and profitable results which amid many failures have followed agricultural investigations officially directed.

5. (1) In 1877 a conference attended by officers of the geological and of the revenue and irrigation departments of more than one province, of whom two were the late and present secretaries of the imperial department of revenue and agriculture, was held in a district of the North-West Provinces for the purpose of discussing the possible methods of reclaiming lands rendered unculturable by an excess of salts. There are in various parts of India, and especially in the north, several thousands of square miles of lands thus excluded from cultivation. An elaborate scheme of experiments including flooding, drainage, the application of chemical and other manures, and various methods of agricultural treatment, was laid down by the conference, and was carried out by experts of the agricultural and irrigation departments. After some years, a system of treatment, within the reach of any enterprising agriculturist, was developed which admits of the profitable reclamation of saline lands hitherto condemned as unculturable. Although the widespread extension of the process of such profitable reclamation cannot be expected until the land-owning classes have been so educated as to take spontaneous interest in the work, yet the results obtained have proved that a material addition to the cultivated area of the country can, in the course of time, be made, and that saline land once thoroughly reclaimed may be made capable of producing excellent crops. It is estimated that every hundred square miles that can be recovered will, if, as is often the case, the land is within reach of the canals, produce annually upwards of a million of maunds of food-grains.

(2) In Bombay the Agricultural Department undertook the introduction of European methods of manufacturing dairy produce. A Swiss expert was imported and experiments were set on foot. The following account of the results is given in the proceedings of the recent conference held in the Bombay Presidency. 'No enquiry was necessary to prove the superiority of the English and 'continental methods. What was essential was to popularize the improved 'methods and teach the use of improved machinery. Local dairies were 'established at Poona and Bombay. The demonstration was successful and as 'success was secured the departmental dairies were closed. Up to date about 'five lakhs of rupees worth of improved dairy machinery has been 'imported and the improved methods have spread throughout India. Milk 'separators are now privately set up in villages on railway lines and the separated 'cream imported to cities where it is made up into butter whence it is largely 'exported to foreign countries. The price of milk in out-lying villages has risen 'and milch cattle have increased in number.'

The success obtained in Bombay led to the temporary transfer of the Swiss expert to the North West Provinces where within two or three years he was established on the very saline lands which were visited by the conference of 1877, and which have been since converted into a profitable dairy farm whence dairy produce is now exported to Assam, Baluchistan, and other remote parts of India.

(3) Another experiment, initiated in 1885 at the instance of the Agricultural Department in a district of the North-West Provinces, and referred to in Dr. Voelcker's report, has borne fruitful results which have been recently noticed by the local Government. Land 'which was mostly a net-work of ravines affording grazing of the poorest description,' was experimentally enclosed as a fuel and fodder reserve. An expenditure of R3,000 has at the end of 10 years brought in an annual income of over R1,000 from the wood and grass raised in what had been, as Dr. Voelcker observed, simply waste-land. There are, it is believed, several hundreds of square miles of waste ravine lands on the banks of the large rivers of Northern India, of which the reclamation would be of material advantage to agricultural interests, and the success of the experiment has already led to the extension of the system in similar tracts.

(4) One more example may be given of material financial results obtained by investigations conducted in a scientific basis under official direction. Between 1870 and 1880 careful field-to-field enquiries were made in the North-West Provinces and later on by the agricultural and canal departments in the Bombay Presidency as to the cost of applying canal irrigation to cultivated land. These have led directly and indirectly to an improvement in the canal revenue of something like thirty lakhs a year not only without detriment to, but with distinct advantage to, agricultural interests, in view of the fact ascertained in both Provinces that the lavish use induced by unduly low rates of canal water on unmanured land leads to its deterioration.

These illustrations will suffice to indicate that important financial and agricultural advantages can be secured by experiments and investigations intelligently conducted under official direction. But they also show that the controlling officials must be assisted by competent experts; that continuity of intention and effort is necessary; that occasional success can only be obtained amid many failures; and that a long period of years is required for the definite ascertainment of positive results.

6. The Famine Commissioners strongly insisted on the necessity of employing, under the general direction of the provincial departments of agriculture, competent experts trained at home. 'There must' they wrote 'be employed a certain 'limited number of persons possessing superior technical and scientific knowledge 'of practical agriculture, whose task it would be to aid the Government in its 'endeavour to introduce improved methods of cultivation. These should be 'trained specialists and their number might probably be at the rate of two or 'three to a province and in all cases their scientific training should be followed 'by a year of practical application to agriculture before they are sent out to 'India.' The agricultural conference of 1890, while considering it essential that a director of an agricultural department should be provided with competent expert assistants, contemplated the possibility of their being eventually obtained from high class agricultural colleges in this country, but admitted the necessity in the meantime of a European training. This view was confirmed by Dr. Voelcker and by the agricultural conference of 1893. Dr. Voelcker advised that the expert assistants employed 'should have passed through a training such 'as that given at Cirencester or similar institutions followed up by—and this is 'essential—subsequent practical experience on a farm.' 'The reservation' he added 'as to practical experience is in my opinion so important that it constitutes 'my reason for advocating the employment, at first at any rate, of European 'rather than native assistants, though it is quite possible that natives will 'occasionally be found with the necessary qualifications.' The conference of 1893 endorsed this view in a resolution to the effect 'that it is essential to the interests 'of agricultural improvement that there should be in each province a highly-'trained technical assistant to the Director of agriculture, and that unless and 'until natives sufficiently well trained and qualified are available, he should be a 'European expert.' They further urged that the expert should be supplemented by a staff of native assistants trained in this country and that suitable institutions should be established for their education. The conferences recently held have in all the larger provinces supported the recommendations of the conference of 1893.

7. Influenced by this strong consensus of opinion, the Government of India have arrived at the conclusion that the time has now come when in every province in which no such arrangements have yet been made, a definite scheme should be drawn up under which a strong and efficient staff of agricultural experts will be within a limited period placed at the disposal of the provincial department of agriculture, and that, as recommended by the conference of 1893, unless and until natives sufficiently well trained and qualified are available, the staff should include a European expert. They are aware that the present moment is one at which no avoidable expenditure on new establishments can be immediately proposed, and that they must at present be satisfied if a programme is arranged, with due deliberation and regard to future requirements, to be carried out as soon as circumstances admit. But the very cause of present financial difficulties, famine, is in itself, as the Commissions of 1866 and 1878 have indicated, the strongest argument which can be used in favour of expenditure as soon as financial pressure is relieved of which the main object is increase of the

food-supply; while the few illustrations which have been given of the financial and agricultural advantages which have already followed intelligently directed experiment, indicate the remunerative character of the outlay which will be incurred, and the increasing protection which will be afforded thereby to the agricultural community against the difficulties and distress in the seasons of failure which must inevitably occur from time to time in future years.

8. These observations do not apply with equal force to all provinces. In the two presidencies of Madras and Bombay, for instance, the measures already taken or contemplated for the equipment of the agricultural department are possibly adequate; while in the two provinces of Burma and Assam where agricultural conditions are of exceptional character, and where rice is the staple product, action is not so urgently called for as in other parts of the empire. But the Government of India desire to be informed by every local Government and Administration what in their opinion will be the full staff of agricultural experts and assistants which should, when circumstances admit, be placed under the control of the provincial department, in order to enable it to efficiently prosecute its primary and most important duty.

9. The employment of European experts and a trained staff of assistants involves the establishment of experimental farms. On this subject nothing has been recorded in the proceedings of the recent conferences which affects the opinion of the Famine Commissioners and of Dr. Voelcker that 'experimental enquiry conducted by means of experimental farms is a necessity in India for the development of agricultural improvement.' To what extent experimental farms should be multiplied in any one province is a question which it must be left to each local Government to decide from time to time as the scheme of agricultural experiment is developed. 'The decision must' writes Dr. Voelcker 'be partly based on considerations of expenditure and staff, but the main consideration should be whether there is anything definite to learn, a particular question to solve, and whether this has any relation to the agriculture of the country around.' In the meantime the Government of India have no hesitation in requiring that the definite scheme for which they have called should include at least one central experimental farm adequate both in area and in the staff with which it is equipped to ensure the conduct of experiments on the system advocated by Dr. Voelcker.

10. It has been frequently urged that a single experimental farm in a large province is on account of the varying character of soil, climate and other agricultural conditions inadequate for the purpose of testing suggested improvements, for ensuring the applicability of methods more or less successful in one locality to other parts of the province; or for bringing useful results to the notice of the agricultural community of various districts. It was partly for these reasons that Dr. Voelcker advocated the establishment of supplementary 'demonstration farms' on which the results of useful experiments might be tested and exhibited. The Government of India are not afraid to look forward to a time when native gentlemen and landlords under the influence of a well-designed system of general education will undertake the expansion of experiment and demonstration on their own estates, but they trust that in the meantime the utmost advantage will be taken of the opportunity to set them an example by utilizing estates under Government management for the intelligent trial of agricultural improvements. This policy was strongly urged by the Famine Commissioners who advocated that managers of such estates should act as an enlightened and prudent landowner would act in respect to his own property by utilizing the results of science and adopting any well-tested and clearly demonstrated improvement in methods of farming. The Government of India have been pleased to observe that prominent attention has recently been called to this opening for the expansion of agricultural reform by the Lieutenant-Governors of Bengal and of the North-West Provinces, and they desire that the directors of the provincial departments and managers of estates under official control may in every province be required to give their earnest and continuous attention to this plan of developing and testing all agricultural experiments which have in them any reasonable chance of possible success.

Where estates under the management of Government officers are not available, it may be desirable to consider Dr. Voelcker's suggestion of the establishment of demonstration farms.

11. The system on which experimental and demonstration farms should be conducted has not been examined at any of the conferences which have been held, nor in the opinion of the Government of India could any precise recommendations have been usefully formulated for general guidance. Dr. Voelcker's chapter on the subject offers many useful suggestions which should be carefully considered by the agricultural staff responsible for the conduct of experiment, but it must be left entirely to the officers of the provincial departments to decide, in consultation with the imperial chemist, what the detailed arrangements should be.

It is natural that these should differ in each locality. But there are certain broad principles noticed by Dr. Voelcker to which prominent attention may be drawn. The *first* and most important is the necessity of a working-plan which, as in the case of forests, must be continuously maintained and, unless for strong reasons sanctioned by the director of the department, not interfered with until the experiments once set on foot have yielded definite results. The *second* is 'that the issues in each case should be simple and that the object of an experiment should, as a rule, be the only varying factor involved in it', in other words that an experiment should be confined to the trial of a single issue. The *third* is that the recording of results should be as far as possible on an uniform plan, and that they should be published and circulated for general information.

The framing of the working-plan and the system on which results should be reported are matters which should be arranged in consultation with the imperial officer who has been placed, with this object, at the service of the provincial departments.

12. When in any province the department of agriculture has been equipped with a European or equally competent expert, with a staff of trained assistants, and with an experimental farm or farms, a programme or working-plan will be formulated not merely, as above directed, of the experiments to be carried out on the farms, but also of the series of investigations which are to be made into the defects in the agricultural system for which it is the object of experimental action to provide a remedy. Dr. Voelcker, in his report, gives a long list of *primâ facie* defects, to which the attention of agricultural departments should be directed, and it is known that many others exist to which Dr. Voelcker made no reference. The question how these should be dealt with has received prominent attention at the conferences which have recently been held, and the general conclusion arrived at has been that it would be desirable—*firstly*, that a cursory enquiry should be made which, by the examination of the agricultural system in a few typical districts, would indicate roughly the most important defects for the removal or minimizing of which remedial action is required; *secondly*, that when this had been done, enquiry and experiment should be concentrated for a definite period on a very limited number of 'defects.' It was generally agreed that, though exceptions to this course might be occasionally made at the discretion of the director of the department, it would be found embarrassing to enter upon a campaign at one and the same time against all the various evils known or suspected to interfere with agricultural prosperity. This view commends itself to the Government of India who, while not desiring to restrict the power of the agricultural departments to expand their field of enquiry for good and sufficient reasons, think it desirable that local Governments and Administrations should understand that His Excellency the Governor General will be satisfied to know that at least one prominent agricultural defect is being subjected to searching investigation and experiment in each province.

13. The adoption of this view renders it inexpedient for the Government of India to attempt anything like a review of the numerous recommendations contained in Dr. Voelcker's report for the improvement of agricultural conditions. Taken one by one the subjects with which his report and the proceedings of the 1893 conference deal will occupy the attention of the agricultural departments for very many years to come, and each subject must be carefully studied by itself in all its bearings at the time when it is taken up. The illustration given in the succeeding paragraph will explain what is meant by the term 'agricultural defect' and the general character of the enquiry and action needed in dealing with it.

14. The order in which defects should be selected for successive enquiry and experiment will depend on the conditions prevailing in each province and must

be left to the discretion of the directors of the provincial department under the orders of the local Government. But the Government of India may point to one subject which, in view of its important and universal bearing on the agricultural outturn, they deem to deserve special attention in every part of the empire and which, if no reason to the contrary exists, they would be glad to see taken up as the first subject of enquiry in all provinces. The subject is this. In other oriental countries, *e.g.*, in Japan and in China, as well as in the western countries of Europe and America manure provided by cattle and other animals is, as a rule, whether liquid or solid strictly conserved. In India there are great difficulties in the way of preventing the latter from being used as fuel, but the former or liquid manure is mostly allowed to run to waste, and the practise of securing it for the fertilization of the field is hardly known. The results of scientific experiments in America have however indicated that the productive value of the liquid is even greater than that of the solid manure and lead to a conclusion that the utilization of the former would very materially increase the food-supply of the country. The defect may then be thus defined:—'a neglect to use a highly valuable manure which is within easy reach of every cultivator.'

The advantages of dealing with this particular agricultural defect are that any reform which can be effected does not involve serious outlay of capital; that it is one that can as proved in China be carried out successfully in a tropical climate and without European appliances; that the neglected manure being within the reach of every cultivator any increase in produce which can be effected by it is capable of indefinite multiplication.

15. As the discussions at the recent conferences imply that some doubt has existed as to the system on which the investigation of agricultural defects should proceed and also provide some useful suggestions for a plan of enquiry, an indication will be given of the general method which may be followed in conducting an investigation into the subject which has been suggested for enquiry.

Firstly.—Existing facts and practices must be ascertained. For this purpose local enquiries should be made by the director, the agricultural experts, and their assistants in convenient localities as to the use, if any, which is now made, of the liquid manure in each district or agricultural tract.

Secondly.—A series of questions should be drawn up, and circulated for reply to managers of Government estates, circle inspectors, officers of the land record staff and other selected officials as well as to any intelligent landowners or farmers willing to take part in the enquiry, with the view of eliciting detailed information as to existing usages in every part of every district.

Thirdly.—A careful study should be made of the conclusions arrived at in America and Europe both as to the best methods to be adopted, and as to the actual value in increased outturn, of the application of liquid manure to various crops.

Fourthly.—The system in other oriental countries should be ascertained. In connection with this and the previous question the imperial officer, whose duty it would be to provide the required information, should be consulted.

Fifthly.—A series of experiments should, in consultation with the imperial officer, be set on foot at the experimental farms, with the view of ascertaining how the most approved practices in other countries can be brought within reach of the Indian cultivator by the adoption of simpler methods and cheaper appliances.

Sixthly.—When methods promising *primâ facie* success have been worked out on the experimental farms they should be subjected to more practical trial on estates under Government management or on the farms of intelligent landowners willing to accord co-operation.

Seventhly.—The progress made in the investigation in each province should be periodically communicated to the editor of the *Agricultural Ledger* for publication in that journal in order that the agricultural department of each province may be kept informed of the character and results of experiments being made in every other province. It is understood that already in some provinces investigations and experiments, the result of which would be of general interest, have already been set on foot. An account of these should be published.

16. The defect which has in this case been suggested as the subject of general enquiry is the neglect to use a manure which is universally available, and the application of which would undoubtedly result in a material increase in the

food-supply of the country. The full investigation of the subject will, if it is taken up, probably occupy many years. The same may be said of many other enquiries. And for this reason doubt has been expressed at one or two of the recent conferences, whether the policy of confining attention to one subject at a time is desirable, and whether it should not be left entirely to the discretion of the provincial agricultural departments to decide what the scope of their enquiries should be.

17. In order to prevent misapprehension on this point, the Government of India consider it necessary to explain that their intention is not so much to demand any rigid restriction of the provincial programme as to point out that the absence of any limitation of the field of experiment has in many provinces appeared to lead to indefiniteness and uncertainty in design, and to want of continuity in action; that enquiries commenced by one officer have been put on one side by his successor; that the agricultural defects and difficulties which have to be dealt with are, as indicated in Dr. Voelcker's report and in the proceedings of the agricultural conferences, so numerous and grave that any attempt to deal with them simultaneously and exhaustively cannot, with the small staff at the disposal of the agricultural deptartment, fail to prove embarrassing; that the investigation of any one subject must, if it is to yield successful results, be complete and thorough; that when a question has once been taken up for examination it should not be abandoned until an answer to it has been found; and that the programme or working plan of the department must, however much or little it may be restricted, be at least clear and definite.

18. The Government of India have in the immediately preceding paragraphs been dealing with the complete and thorough investigation of large and important questions, and have not intended to refer to the working plan of an experimental farm. The main object of such a farm is the trial of a long series of continuous experiments for the purpose in each case of proving a single fact. Here the working plan may legitimately include the simultaneous trial of as many experiments as the director, guided by his advisers and by the imperial expert, may determine to be eventually required for the broader investigation of any subject. Thus, assuming that the question of improved seed grain is one which has been decided to defer for five years, there would nevertheless be every reason to ascertain in the meantime by continuous experiments on the farm plots whether selection of seed does in five years make any material difference in the outturn of any particular crop. What would be deferred to the fifth year would be the general investigation into the practice and conditions obtaining in each district.

19. Subject to these considerations the discretion of the departments to expand the field of enquiry and experiment need not, especially in those provinces where an adequate staff of experts and assistants has been provided, be restricted by any absolute rule. It would not indeed under any circumstances be desirable that the investigation of a single subject, such as that offered as an exemplar, should be carried to the end before a new question is taken in hand. The time and attention which each subject demands must necessarily be greater in the first year or two of enquiry than in subsequent years when the most useful lines of experiment have been determined. What the Government of India do wish to demand is that every agricultural department should always have before it for special and thorough investigation at least one agricultural defect of importance; and that if more than one are brought under enquiry at one time their number should not be so great as to lead to desultory and imperfect action in the case of any one of them.

20. In conclusion it must not be forgotten that an important factor in the success of the working of a provincial agricultural department is the qualification of the director himself. This officer should, wrote the Famine Commissioners in the first part of their report, be chosen for his knowledge of the condition of the people and particularly of the agricultural classes, while in the second part they advised that a certain number of officers should receive a preliminary training at home before going out to India, and that meanwhile any officer selected should be allowed to spend a year or some longer period at a school of agriculture in Europe. The Government of India granted this last permission, of which advantange was taken in two provinces, and in 1889 local Governments were asked to offer their opinion as to the manner in which junior

officers could be best trained in future so as to secure a succession of efficient officers to an appointment which requires technical knowledge and special experience. The replies that were received were almost unanimous to the effect that the director should be an officer who had served an apprenticeship in the settlement department, and in view of the importance then attached to the organization of the land record system which was to form the basis both of land settlements and of agricultural enquiry, the Government of India were content to accept this decision. There seems, however, to be no doubt that in some provinces questions of agricultural improvement have been too greatly subordinated by the director to land record work, and that as suggested by Dr. Voelcker the agricultural duties of the office have been practically neglected. The Government of India are not disposed to press the view of the Famine Commissioners that training of a technical character in an agricultural college is necessary, though it certainly may be useful, for the qualification of a civilian officer to direct the agricultural department. If the department is equipped with a competent European expert and with trained assistants, the general direction of the department may, they think, be left to a carefully selected officer who has shown aptitude and inclination for the class of duties which the superintendence of the department involves. They are not, however, assured that in all cases sufficient consideration has hitherto been given to the agricultural side of the departmental programme in the choice of the officer to whom the control of the department is committed, or as suggested by Dr. Voelcker, that progress in agricultural enquiry and experiment has not been hindered by too frequent changes in the incumbency of the appointment.

21. Akin to this important matter is the question placed before the recent conferences whether with a view to their co-operation in the development of agricultural enquiry and improvement the training of junior civilians could not be improved, and in one province—Bombay—in which considerable attention has been given to the subject, it was suggested that all young officers should go through a short course at an agricultural college or farm during which they might at least learn something of the various crops raised in the province and of the general agricultural system which prevails in it. The question is one which deserves the consideration of local Governments and Administrations. Among those 'who have a bent towards natural sciences and practical investigations' it will probably be easy to appoint an officer from time to time to the station to which the college or farm is attached to receive a course of instruction in the agricultural department, in addition to their ordinary duties. From these eventually successors to the directorship may be chosen. It is of special importance too, that now that settlement operations are coming under contraction, some steps should be taken to ensure the better qualification of a certain number of officials to co-operate in the scheme of agricultural enquiry. On this subject the Governor General in Council invites the further opinion and views of all local Governments and Administrations.

SIXTH RESOLUTION.

Agricultural Education.

1. The subject of agricultural education in country schools was one of those to which the Famine Commissioners, in their Report of 1880, advised that the attention of agricultural departments should be directed. In the opening resolution of 1881 the Government of India pointed out the necessity of securing the co-operation of the native community in working out any programme of agricultural improvement, and in correspondence which ensued with Her Majesty's Secretary of State on the general policy which should be followed by agricultural departments represented that no general advance in the agricultural system could be expected until the rural population had been so educated as to enable them to take a practical interest in agricultural progress and reform.

2. These views were confirmed by the agricultural conference of 1888, which urged that the measure most immediately demanded was that of educating teachers competent to give instructions of the required kind, and in the same year the Government of India, dealing with the proceedings of the 1888 conference and with the report of the Finance Commission on the expenditure of the new department, issued a resolution in which a clear explanation of the general policy advocated was put forward. It would be the duty of every Government, it was urged, to ascertain by careful and continuous experiment and enquiry what improvements were possible, and during the long period of years which these investigations would occupy, to give serious attention to the education of the agricultural classes. Extravagant expenditure on attempts to introduce improvements, until they had been thoroughly tested by experiment and until the agricultural population was prepared to receive them, was to be avoided. A resolution issued in the same year in the Home Department on educational policy placed a direct obligation on agricultural and educational departments in every province to work out a practical scheme of agricultural education

No. 345-55 C. I. dated 25th March 1890.

3. In one province, Madras, in which an agricultural college had been established for many years, considerable attention had been already given to the educational question, and when in 1889 a committee, appointed by the Government of the presidency to examine the working of the agricultural department and of the college, submitted its report, it was found that the conclusions arrived at pointed in the same direction. 'It is to school and college education,' wrote the Madras Government, 'that the committee attach most importance, and more than half of their report is devoted to this subject.' In view of the fact that the practical experience attained and the serious consideration given to the question for a long period of years in the Madras presidency entitle the opinion of the committee to great weight, a brief exposition of their views, confirmed as they have been by the conferences recently held both in Madras and in other provinces, deserves a prominent place in this resolution. Their whole report indeed is one which merits the careful perusal and attention of all officers connected with the work of agricultural administration

4. The main defects in the Madras scheme of agricultural education were found to have been that instruction was specialized in a college of high class, had no connection with the educational curriculum of primary and secondary schools, and was confined to students designed for agricultural employment either as officials or on their own estates. The verdict of the committee was this: 'We 'do not look forward,' they wrote, 'to all students of the college engaging in 'the direct exercise of agriculture; we are firmly convinced that the end in view, 'the dissemination of higher scientific knowledge of agriculture and of the scien-'ces allied to it, will be greatly furthered by leavening the Revenue, Forest, Edu-'cational and other Departments and callings by men who have received a 'thorough course of instruction in the agricultural college.' Turning then to the broader question of general education, they continued: 'We are persuaded that 'no means of increasing the efficiency of the Agricultural Department can be 'really effective unless the people are taught to understand what is defective in

'their present system of agriculture, where it is capable of improvement, and 'the best means to that end. We believe that this can only be done, first, by 'extending their general education, *i.e.*, by teaching them not only to read, 'write and cypher, but to use their knowledge so that they may, in however 'humble a manner, become thinkers, observers, experimenters * * * * *. Unless 'the intelligence of the cultivator be developed, and developed in such a direc-'tion as to lead him to devote a better trained intelligence to his own art, and 'to apply thought, observation, and experiment to matters which concern his 'material well-being, we believe that progress, if not absolutely impossible, 'must be so low as to effect little appreciable change in a generation. We 'assume, as an axiom, that the wealth of this country may be enormously in-'creased by improved methods of cultivation, by the introduction of new pro-'ducts, and by the rational treatment and development of stock. Education 'is the mightiest lever that can be applied, however great and beneficial the 'influence on the intelligence of the people of railways, roads, canals, good 'markets, and good ports and outlets for produce may be; these are necessary 'and helpful to agriculture as educators, but they must fail to produce the 'greatest material progress posssible, and secure that progress when attained, 'if the people remain ignorant and wedded to bad and, often, injurious 'methods.'

5. Impressed by the value of these conclusions, founded as they were on practical observation of the inadequate results of an imperfect system, the Government of India commended them to the special notice of the agricultural conference which was to meet the Secretary of State's delegate, Dr. Voelcker, in 1890. That conference fully supported the Madras views. It urged the extension of primary education; the combination of agricultural teaching with it; and the employment of students agriculturally trained in all departments of Government service in which an opening could be made for them. In convening the agricultural conference which was to deal with Dr. Voelcker's Report in 1893, the Government of India again drew the prominent attention of local Governments and administrations to the subject, and alluding to the request contained in the Home Department's resolution of 1888, that the Educational and Agricultural Departments should be required to work out in concert a practical programme, stated that 'it was essential that, with the co-operation of the 'Educational Departments, measures should be taken which will render the 'agricultural population capable of assimilating new ideas and of understanding 'any suggestions made to them, as time goes on, for the improvement of their 'agricultural methods, and which will qualify them to take that active part in 'the scheme of agricultural reform without which no effective results can be 'expected.'

6. These views were confirmed by the conference of 1893, and in the Home Department's resolution of 1894, reviewing the progress of education, the policy of 'making instruction in the rudiments of agriculture part and parcel of the 'primary system of instruction in the country rather than teaching it as a subject 'apart from the general educational programme,' was impressed upon the Educational Departments, at the same time it was admitted that there was already evidence of a general tendency in the provinces to modify the course of primary education in a practical direction.

7. Finally, in 1895 the Government of India decided to invite local Governments and Administrations to require the subject to be thoroughly examined in each province by a committee which should be composed of selected officers of the provincial revenue and agricultural and educational departments, and which an officer on the imperial staff should be permitted to attend for the purpose of providing facts and statistics from other provinces.

8. Hitherto general principles rather than actual practices had come under consideration. The leading objects of discussion were now to be the positive ascertainment of any defects that might exist in the present scheme of primary education; the extent to which effect had already been given to the principle of including agricultural and practical instruction in the ordinary school curriculum; and the reforms which were still possible in the direction of developing in the younger students the habit and powers of observation. In bringing these questions forward in 1895 the Government of India took the opportunity of explaining in the appended Resolution that the essential matter was not so

much the adaptation of the educational scheme to the training of agriculturists as the framing of the plan of instruction so as to promote in the pupils taught the power of assimilating any kind of technical instruction; that the mere acquisition of knowledge was to be subordinated to the development of faculty; that the powers of observation should be brought into play and improved by exercise; and that the actual teaching of a particular trade was of less importance in the first instance than educational methods which will adapt the pupil for the subsequent of technical of any description. These views were supported by quotations from recognized authorities. The late Professor Huxley had written that 'a system of education which does nothing for the faculties of 'observation, which trains neither the eye nor the hand, and is compatible with 'utter ignorance of the commonest natural truths may be regarded as strangely 'imperfect.' In a report of the Royal Commission on technical instruction it had been stated that while 'the system hitherto prevailing in English rural schools 'actually unfitted the children of farmers for an agricultural career, yet there was 'nothing in any scheme of rural education specially designed for the agricultural 'classes which should unfit the children for any other career for which they 'were specially suited.' The scheme was to be based, they said, on what a child could see round him, and it followed therefore, as pointed out by the agricultural conference held at Simla in 1893 that 'any such system established in rural 'schools must, for whatever class intended, acquire an agricultural colouring 'because the surrounding objects are themselves agricultural.'

9. His Excellency in Council has been much gratified by learning from a perusal of the proceedings of the recent conferences and of the reviews thereon by the local Governments and Administrations that these views have met with universal acceptation; that much has already been done to give effect to the principles embodied in them; and that the deliberations of the conferences are likely to lead to many important and practical reforms in the same direction. It is interesting also to observe that since the discussions were held a strong movement has been made in the United Kingdom for legislation with the object of removing the defect, noticed in the Resolution of 1895, *viz.*, the absence of any such preliminary training in primary and secondary schools as is required to enable the students to understand and assimilate the teaching offered in technical institutions.

The conclusions arrived at in the course of the recent discussions will now be briefly explained.

10. The basis of the enquiry which the conferences were invited to make in connection with the adaptation of the educational scheme to the interests of agriculture was a series of recommendations which were recorded by the agricultural conference of 1893 and which grouped themselves under four heads:—

I.—Primary education.

II.—Readers and text-books.

III.—Training schools.

IV.—Higher education in agriculture.

These divisions may be conveniently taken under separate and successive consideration in the present resolution.

11. *I.—Primary Education.*—The definition of "primary education" adopted in 1886 by the Education Commission in their report was 'that 'primary education be regarded as the instruction of the masses *through the* '*vernacular* in such subjects as will best fit them for their position in life and be 'not necessarily regarded as a portion of instruction leading up to the University,' and they advocated that 'the standards of primary education be revised with a 'view to simplification and to the larger introduction of practical subjects such as 'native methods of arithmetic, accounts and mensuration, the elements of physical 'and natural science and their application to agriculture, health and industrial 'arts.'

12. The general principles thus put forward are in sufficient accord with the policy which, as already explained, has met with general acceptance, but are, under the strict letter of the definition adopted by the Commissioners, only applicable to vernacular instruction. It would, in the opinion of the Government of India, be unfortunate if this restriction were to be held to exclude any lower

schools, in which education is commenced from the beginning in English, from the material advantages afforded by a system of instruction based on principles which are almost uniformly accepted in all civilized countries, which were advocated by the Education Commission, and which now, after discussions extending over many years, have been strongly urged for adoption as a basis for all educational schemes by the general consensus of provincial authorities. In most of the provinces of India no such exclusion is possible. But the position is not the same in all.

13 The despatches received from Her Majesty's Secretary of State in 1854 and 1859 on the subject of national education indicated that a distinction should be made in the educational courses prescribed for the rich, middle, and poorer classes respectively. In several provinces the same elementary instruction in the vernacular is provided for the younger pupils of all three classes, and can be moulded into any form which the local government considers to be best. The trifurcation comes later. In some of the eastern provinces on the other hand, a separate scheme is provided for each of the three classes from the lowest stage and in such institutions as may adopt English as the language through which elementary instruction is conveyed the course of study may be determined not so much by the provincial authorities as by the requirements of the course leading to educational diplomas and degrees.

14. The Education Commissioners represented that 'their attention was 'not called to this important variation in the educational scheme of different 'provinces until discussions on primary education had been closed when it was 'too late to find time for its consideration'; they took some pains, however, to marshal all the arguments on both sides, but stated that 'in the conflict of 'views, and considering that no opportunity had been given of arriving at a 'definite conclusion, they refrained from expressing an opinion.' They explained at the same time that by the system under which the three courses were kept entirely distinct the main object sought was 'to keep down the standard to the 'requirements of the masses and not to raise it by considering the wants of the 'well-to-do classes who are not, properly speaking, the masses' The Government of India have no desire to enter on the present occasion into any detailed discussion of the merits of the two systems, but consider it expedient to point out that the reforms now suggested in the primary education of vernacular schools are in no way connected with the special wants of the well-to-do classes, that they are founded on general considerations equally applicable to every class; and that if they conduce to the better development of the intelligence of all children, of whatever condition in life, it would seem to be a question whether this advantage should be withheld from the well-to-do classes. The question is one which seems at least to deserve the consideration of local Governments and Administrations of provinces in which any class of school is excluded from reforms admitted into the general scheme of early education.

15 Turning now to the position of primary education in schools—and in most provinces this means all schools—in which the plan of elementary instruction is controlled, under the direction of the local Government, by the educational departments, it appears to have been ascertained in the course of discussion at the recent conferences that while in many provinces, and notably in Bombay, material effect had been given to the principles advocated, yet that substantial defects did often exist which it would be desirable to remove. The nature of the imperfections discovered and the character of the remedies suggested will be more easily comprehended if it is first explained what the plan of education ought to be if based on the principles supported at all the conferences.

The first point is that in all schemes of practical education designed to train pupils at an early age in habits of observation, the readers and text books—which should deal as far as possible with familiar objects—must be illustrated and explained by the concurrent exhibition of the objects themselves or of pictures and models of them. Thus 'object lessons' play an important part in the elementary teaching of every 'subject,' whatever that subject may be, which enters into the curriculum. Even such an abstract 'subject' as arithmetic may be elucidated by 'object lessons,' while in communicating a 'knowledge of the commonest natural truths,' to use Professor Huxley's phrase, 'object lessons' are absolutely essential.

The next point is that all pupils should have the opportunity of gaining a 'knowledge of common natural truths'; in other words, should be taught elementary science. It is not necessary for this purpose that the pupils should be taken through a course of lessons and text books dealing with each particular science from the a b c of it to a very advanced stage. School boys have no time to receive instructions in every science from the beginning to the end. But that they have no time to go to the end is no reason why they should not be so taught that they may grasp the elementary facts and principles on which the most important sciences are founded; that they may obtain an intelligent knowledge of common natural truths; and that they may have their faculties so developed that in their subsequent career they can easily assimilate instruction in any subject or science which they may elect to take up.

16. Three defects, involving important departures from the canons laid down in the preceding paragraph, were, in one province or another, found to exist. The *first* was that in the educational curriculum 'object lessons' are sometimes treated as a separate 'subject,' and not only so, but as an 'optional subject,' that is to say, pupils may choose whether or not they will learn 'object lessons' at all, and if they do so choose, they study 'object lessons' as something apart from other subjects. It has now been admitted at all the recent conferences that 'object lessons' should be treated as a 'compulsory *system*' of education and not as an 'optional *subject*.' This indeed is how they are treated in Bombay and in some other provinces where readers and text books in practically all subjects are illustrated and explained by 'object lessons.'

17. The *second* defect was that many pupils are debarred from attaining a knowledge of common natural truths and principles because the curriculum is so framed as to exclude the teaching of elementary truths and principles in any science or subject, unless that science or subject is followed by the pupil to the very end of the school course. Thus 'geography' is in some provinces allowed to be an optional subject, and the lowest or most elementary 'standard' in geography, *i.e.*, the 'standard' laid down for those boys of the lowest class in a school who take up that subject is 'instruction in the meaning of a map or plan,' supplemented by 'making maps of the school room and its compound or by comparing maps of the village and of its surrounding fields with the facts on the ground.' It is obvious that all boys whether they take up geography or not should be taught in this way the meaning of a map or plan, a proper comprehension of which is necessary for all professions, including agriculture, as well as for the ready understanding of all educational works which are illustrated by maps, plans and diagrams. But under a curriculum which makes 'geography' an optional subject and gives to it exclusive possession of instruction in the meaning of a map or plan, a boy who elects not to learn geography is deprived of the opportunity of learning what a map or plan means.

18. The same subject, geography, may be employed to illustrate the *third* defect, which is that for purposes of elementary education instruction in any one subject taken up is carried too far; so far indeed that time is not left for others equally important. Thus boys who had taken up geography were found to be learning by heart the name and position of every county in England; the advantage which when they first joined the school they had gained over other boys, in learning how to read maps and how to draw plans, was thus handicapped later on by the disadvantage involved in the waste of time devoted to acquiring knowledge practically useless to them.

It was admitted at the conferences where the subject was discussed, that when once the principles of geography have been learned, and a knowledge of those geographical facts likely to be useful to the pupil through life has been gained, valuable time should not be lost in a wearisome study of details of which a knowledge does nothing to improve the faculty, and is otherwise of little or no positive use; that the time would be far more usefully employed in acquiring a knowledge of 'common natural truths' in other branches of science.

19. It is not the intention of the Government of India to follow province by province the discussions which turned on these questions or to criticise the suggestions made in the direction of reform at each conference. They deem it

sufficient to observe that there seems to have been little difference of opinion on the questions raised; that where defects of the kind described had existed the officers representing the education departments, supported by the other members of the conferences, have agreed to suggest appropriate reforms; and that the local Governments have in every case indicated their willingness to accord favourable consideration to their proposals.

20. On three points only do they consider that definite suggestions or remarks may be useful. The first is this: It appears to have been rightly assumed at the earlier conferences that the term 'elementary science' may be so widely interpreted as to include object lessons illustrating 'natural truths,' the meaning of a map or plan, and other simple subjects of the kind as well as the elements of botany, of zoology and of other so-called 'sciences.' Taking this view they suggested that 'elementary science' thus interpreted should be a 'compulsory' and not an 'optional' *subject*. This was a step in the right direction. But at the later conferences it was advised that 'elementary science' should not appear in the curriculum at all as a separate subject, but be taught in school readers illustrated by object lessons, care being taken that no important elementary science should be omitted from the books supplied to the reading classes. This latter plan has already been adopted in the educational scheme of the Bombay Presidency, and to a certain extent in that of some other provinces, and is commended by the Government of India for favourable consideration elsewhere.

21. The second matter to which attention may be drawn is of importance In the educational despatch of 1854, Her Majesty's Secretary of State quoting from the Lieutenant-Governor of the North-Western Provinces stated that the land-record system in Indian provinces 'offered the stimulus of a direct interest 'for the acquisition of so much knowledge as would enable each man to look 'after his own rights' thus indicating that it would be an advantage to the community to include instruction in this subject in the educational course. The conference of 1893 took up this question. 'The ultimate objects,' it was said, 'at which the education of an agriculturist aims, are not all of them directly 'connected with the tillage of the soil. It is of importance to every cultivator 'that he should be able to understand and interpret the meaning of entries in a 'cadastral map; that he should have proper acquaintance with the system of 'rural accounts; and that he should be able to read and comprehend the land-'records maintained by the official staff. For these purposes he should receive 'instruction in drawing, arithmetic and such simple surveying and mensuration 'as can be easily taught to any boy. It is equally desirable to bear in mind both 'that the objects enumerated in the preceding paragraph are often of as much 'importance to those who, though not actually tillers of the soil are likely in 'after life to hold any interest in land as to those who cultivate it, and that 'instruction in the direction indicated is as useful for general purposes of educa-'tion as any other kind of teaching. It is perhaps even more useful.'

The same arguments were pressed at some of the recent conferences. The plan had already been introduced in some provinces, among others in Assam, where 'the advantage of teaching the people the use of the cadastral village map' was held by the director of the land-record department to be 'very great as gradually enabling them to become more independent of officials in arranging their own affairs.' The Financial Commissioner of the Punjab, supported by the conference, went further in urging that as the bulk of the population, whether actually engaged in tillage or not, were interested in land, instruction in the village map and records would be generally useful to the whole community. The Government of India, adopting the same view, have no hesitation in inviting local Governments and Administrations to require their educational officers, in consultation with the departments of land records, to devise, where this has not already been done, some plan under which instruction in village maps and land-records should be included in the curriculum of education for all calsses. Similar arguments exist in favour of instruction in simple commercial accounts.

22. The third matter which deserves notice is the position which 'agriculture' should take in the school course. Two questions were considered. One whether 'agriculture' should be taught as a separate subject at all, or, like

elementary science, be embodied in readers; another whether, if admitted as a separate subject, instruction in it should be optional or compulsory.

It seems to have been generally agreed that in the earlier training of boys in the lower primary schools the interests of agriculture would be sufficiently served by compulsory instruction in elementary science (on the system already advocated through readers illustrated by object lessons) in view of the fact, noticed in a preceding paragraph of this resolution, that almost all instruction conveyed in rural schools through the medium of object lessons must acquire an agricultural colouring because the surrounding objects used for illustration are themselves connected with agriculture. In these opinions the Government of India is disposed to agree.

In most provinces, however, it was considered that 'agriculture' and 'sciences ancillary to agriculture' should be at least made *optional* subjects at a later stage in the school curriculum. Opinions differed as to the exact point in the school course at which these should be brought in and as to the character of the instructions to be given. But it was generally recognized that a distinction would have to be made between instruction designed for general educational purposes, and a course of study leading to an agricultural diploma or degree.

With these remarks the Government of India is content to leave the questions at issue to the decision of the local Governments and Administrations.

23. *II.—Readers and text books.*—The distinction accepted at the recent conferences between 'readers' and 'text books' was that while the former contain easy lessons on a variety of subjects, the latter deal exclusively with a particular subject or science. The agricultural conferences of 1890 and 1893 laid much stress on the necessity of simplifying both readers and text books. The defects pointed out in school books dealing with elementary science and agriculture were that the language employed was often above the comprehension of young boys; that the terms used were too technical; that the vernacular translation of English scientific words was frequently imperfect; that the subject matter was not seldom badly selected; and that the text books sometimes aimed at carrying the pupil further than was necessary for any practical purposes.

24. The Government India is pleased to observe from the proceedings of the recent conferences that a great deal has been done during recent years in almost all provinces to reduce these defects and that further attention is now to be given to the subject. The compilation of good readers and text books for the young in connection with agriculture and sciences ancillary to agriculture is a task of which the difficulty is not always appreciated. In England the best text books on such subjects have often been written by men of the highest scientific reputation. In some of the continental countries they are compiled and issued under the supervision of the central bureau of the Government. In India on the other hand, while there have been many useful books compiled for school use, no uniform policy has been adopted in their preparation, and there appears to be in consequence a considerable inequality in the character and value of both readers and text books in various provinces. Taking the case of agriculture, one primer on this subject has been compiled by a civilian, another by an agricultural expert, others have been based on these two books by educational officers, while others again have been independently compiled by non-officials. Evidence was given by a skilled witness at one conference that the current text books on agriculture and other such subjects are quite unsuited for young learners; that they are too abstruse; and that they deal with chemical problems and other matters beyond the comprehension of the pupils.

25. Uniformity in India is impossible. Any attempt at precise uniformity in teaching was deprecated by the Education Commission. The differences of language; of climate and physical condition; of the natural objects used for oral lessons, or as illustrations of school books; of local customs and practices; all these are insurmountable obstacles to uniformity of text in readers and primers required for educational purposes. But it may be doubted whether these variations need stand in the way of a general uniformity of plan and system.

26. It has been said that nothing requires a higher exercise of the intelligence than to serve up knowledge in a form in which it can be easily assimilated and digested by the young, and so far as this is the case, the compilation of school books demands the employment of the best intellects in the country for the work. The question indeed has been raised whether the scheme on which elementary readers and text books relating to agriculture and allied sciences are to be framed should not be worked out and revised from time to time by a competent committee of educational and other official experts who would, initially, deal only with the frame-work and general design of the educational books, leaving details to be filled in by provincial authorities, so as to suit the circumstances of each locality and who would subsequently offer criticisms on any defects which might present themselves to their notice in the completed books. The subject is however one which demands fuller consideration. At present the Government of India are content to record their opinion that readers and text books dealing with agriculture and allied sciences should not only be brought up to an equally high standard of arrangement, simplicity and clearness throughout India, but also that they should not fall in these respects below the best standards in Europe; that it would seem difficult to attain this object unless some of the very best men available in the country are allowed to devote for a certain period the whole of their time and attention to the subject; and that the matter is one of such grave importance in connection both with the interests of agriculture and with the sound education of the people as to deserve deliberate investigation.

27. *III.—Training Schools.*—The Conference of 1893 insisted on the necessity of providing teachers competent to give instruction in the elementary principles of agriculture. The conferences which have now been held go further. They demand that teachers should be trained to teach all elementary sciences on the system of 'readers and object lessons' and in many provinces lay stress on the impossibility of introducing the system unless school masters are specially trained in it themselves. That something has been done in this direction has been admitted, but that, taking India as a whole, progress has not been sufficiently great is clearly proved. One obstacle exists in the fact that the teachers in the lower classes of schools are so poorly paid that they cannot in many parts of India be compelled to go through a course in training schools; another that even in the case of those who do attend the training schools, it is not always easy to provide for them at those schools competent instructors in what is really a difficult branch of a schoolmaster's work.

28. The desirability of instructing schoolmasters how to teach by means of object lessons and readers has been acknowledged by local Governments and Administrations, to whom must be left the decision as to what practical measures can be taken to develop training schools in this direction. But apart from this general question there appeared to be, at more than one of the recent provincial conferences, a strong feeling in favour of requiring training school students, either before or after appointment as masters, to pass through a course on an agricultural farm. This measure had indeed been urged by the conference of 1893.

29. In Madras, where the subject has for some years been under discussion, it was proposed that training school students should go through a course under a competent agricultural master on experimental farms in the vicinity of training institutions. The management of the farm would be in the hands of the agricultural department and the instruction of training school students in the hands of the educational department, who would utilise the agricultural farm and the experiments conducted on it for purposes of illustration. The Madras Government, while apprehending that a considerable time will be required to bring the scheme into operation, have accepted these views as sound. In the Central Provinces practical action has been taken in sending annually from each of the western districts four students or schoolmasters after they have passed through the training schools for a six months' course under an Educational officer at the agricultural farm in Nagpur. Strong evidence was given in this province that schoolmasters thus trained were the only efficient teachers of agricultural subjects and of cognate sciences in the schools. The extension of the system was strongly advocated by the revenue officials on the conference.

30. In the North-Western Provinces a few students go through a two years' course at a Government farm, some of whom are understood to be designed for schoolmasterships, and the Allahabad University has so far supported the movement in the interests of a supply of agricultural teachers as to allow a special examination in science and agriculture from those of the farm students who go up for the 'school trial' certificate. The students are not, however, as proposed in Madras and as is the case in the Central Provinces, trained by the educational but by the agricultural department, and the course is perhaps too long and the numbers too few to have any wide influence on the educational staff.

31. In Bombay, where special attention has been paid in the training schools to the practical instruction of teachers, one of the seven training schools is provided with an agricultural teacher who has obtained a College diploma, and it has been recommended by the Bombay conference that all the training schools should be similarly equipped. The question of using farms for the instruction of training school students was not raised at Bombay, but the principle has been accepted as regards training school teachers in the suggestion that the College diploma shall include a practical course on the Poona farm.

In Bengal the utilization of the Government farm for the purpose of training schoolmasters was recommended.

Thus there is a decided movement which has already taken some positive form in the direction of according to schoolmasters a practical training in agricultural subjects.

32. The Government of India recognize the undoubted utility of the policy advocated and accept the preliminary success obtained in the Central Provinces as *primâ facie* evidence of its practical results and feasibility. They invite all local Governments and Administrations to bring the question, where this has not already been done, under the serious consideration of their agricultural and educational departments, and to state, in forwarding the agricultural report of the year, what views they have formed on the subject.

33. *IV.—Higher agricultural education.*—The discussions on these subjects led to important conclusions. The Government of India have not hitherto pressed for the early establishment of high-class agricultural institutions in view of the fact that no sufficient evidence had yet been produced to show that students trained at them would find any satisfactory opening in life. They held too that high-class educational institutions professing to teach such subjects as agriculture, forestry, veterinary science, etc., should be national rather than provincial; that one or two national colleges would meet the present needs of all India; that the colleges, if founded at all, must be equipped with a highly competent staff of teachers; and that the reduplication of the expense in every province would not be justified. Following this view the 1890 conference, considered that the agricultural college already existing in the Madras presidency and a second to be attached to the Forest School at Dehra, would satisfy the needs of all India.

34. Dr. Voelcker recommended that special attention should be directed to agricultural education in colleges, but added that separate institutions would not be needed if existing colleges of science were expanded by the addition of an agricultural branch. The conference of 1893 did not formulate any specific recommendation, but agreed with the conference of 1890 'that the claims 'of men trained in scientific agriculture to appointments in the revenue and 'cognate departments should be as freely recognized as those of men trained in 'law, arts, and engineering.'

35. The question has now been put on a somewhat new footing by the argument urged in the three provinces of Madras, Bombay and Bengal, that a thorough and practical education in agriculture and allied sciences, ending in a high-class college diploma or in an agricultural degree, develops the intelligence of students just as well as a literary course; that it certainly fits them as well, if not better, for duties in the land revenue and cognate services; and that it is very desirable to encourage the appointment of men so trained. This policy has long been advocated by the Madras Government, who have recently carried it into practical effect by a Government order making the diploma in agriculture of the same value as a B.A. degree as a qualification for higher Government

service. It was further pointed out at the Madras conference that the proposed measure of passing all training school students through a practical course on a Government farm would require a staff of training school teachers instructed in the more advanced branches of agriculture; and that in recent years ten per cent. of the college sudents belonged to the land-owning class. The college was therefore needed—(1) for a large number of candidates for official employment, (2) for a certain number of training school teachers, and (3) for a material number of landowners.

36. It is evident that if the policy indicated is followed in other provinces there may be justification for a larger number of high-class agricultural colleges than the two advocated by the conference of 1890. The policy has been very strongly pressed in Bombay and is supported by the authorities there on similar grounds to those urged in Madras. 'We want,' it was written in a note submitted to the Bombay Government, 'as officials in the districts, rather 'than technical experts, men who have had their thoughts directed to agricul-'ture and whose minds have been taught to dwell on it; whose reports on the 'state of the crops, the imminence of famine or the condition of the agricul-'tural population will be animated by personal interest and intelligence of things 'agricultural; who, when endeavours are made to help the cultivating classes 'by a State loan, distribution of seed and so forth, or to stimulate them to 'adopt well-tried improvements, will have their zeal quickened by sympathy 'with and appreciation of the measures proposed.' The conferences in Berar and the Central Provinces followed the lead given in Bombay and suggested that students should be sent from those provinces to the Bombay College. The Bengal conference, adopting similar views, claimed that the province was justified in having a college of its own, and recommended that the engineering college at Seebpur, near Calcutta, should be expanded for the purpose. The conferences held in the Punjab and the North-Western Provinces endorsed the arguments put forward in Madras and Bombay, but were prepared to advocate the establishment of one college for the two Provinces. In Burma and Assam local conditions did not justify proposals for a high-class agricultural institution in either province, though it was admitted that students might occasionally be sent to one or other of the colleges elsewhere. Thus the outcome of the deliberations of the conferences has been that there should be four high-class agricultural colleges, *viz.*:—at Madras, at Bombay, at Calcutta, and at some place in Northern India. These four institutions would meet the ordinary requirements of Berar, the Central Provinces, and the Punjab, and the occasional needs of Burma and Assam. The opinions of local Governments on the question will be separately invited.

37. In every province which possesses or makes use of an agricultural college, there must it has been urged, be a special school course leading up to it. This has been provided in Madras and Bombay, and will doubtless be arranged for elsewhere when the time comes to do so. In Bombay the question has been raised of establishing an agricultural degree at the University, in addition to the College diploma, and was, when the conference closed, under the consideration of the authorities.

38 A subsidiary question was discussed at the conferences, whether in addition to the college there should be a school at which students should be trained for certain subordinate revenue appointments and for such posts as assistant managers on court of wards, estates, etc. School classes have already been established at the Government farms in Nagpur and Cawnpore with this object, the Nagpur farm being also utilized by the educational department for the instruction of training school students and schoolmasters. The period of the agricultural course is two years in both places, but the course for schoolmasters is at Nagpur only six months. In Bengal the conference suggested that there should be two courses of different lengths at the same college, the shorter for subordinate officials, the longer for those who aspired to the College diploma. The question is one which requires further consideration and which would be perhaps more satisfactorily worked out by inter-communication, with the consent of local Governments, between the educational and agricultural departments of the provinces concerned, and by a review of the results which have been obtained at Nagpur and Cawnpore.

39. The local Governments and Administrations in their reviews of the conference proceedings have generally agreed in the policy put forward—and the Government of India are themselves prepared to give it every encouragement. But they look upon this, as on all other approved recommendations of the conferences, as only a part of a general working-plan which must be developed as circumstances, admit. For the present they are content to place upon record the conclusions which they consider to be justified by the discussions which have been held :—

(1) that agricultural degrees, diplomas or certificates should be placed on the same footing as corresponding literary or science degrees, etc., in qualifying for admission to Government appointments, and more particularly those connected with land-revenue administration ;

(2) that there should be not more than four institutions giving a high class diploma, *viz.*, at Madras, Calcutta, Bombay and some place in the North-Western Provinces, and that these should be utilized by other provinces ;

(3) that the diploma should eventually be compulsory in the case of certain appointments, *e g.*, agricultural teachers at training schools, assistants to the director of agriculture, etc. ;

(4) that the practical instruction of candidates for certain subordinate appointments at a school class or an experimental farm should be further considered ;

(5) that a special school course leading up to the agricultural diploma degree or certificate, is required ;

(6) that the practice of allowing school masters either before or after appointment to pass through a course of a few months on a Government farm is one which deserves consideration.

Extract from the Proceedings of the Government of India in the Department of Revenue and Agriculture,—(No. 19—98-1, dated Simla, 20th September 1895.)

READ—

Paragraph 25 of Government of India, Home Department Resolution, No. 199, dated 18th June 1888, on the Review of Education in India in 1886.
Proceedings of the fifth meeting of the Agricultural Conference held at Simla in October 1893.
Paragraphs 527 and 528 of Dr. Voelcker's Report on the improvement of Indian Agriculture.
Paragraph 17 of Government of India, Home Department Resolution, No. 2, dated 7th September 1894, on the Progress of Education, 1887-88 to 1891-92.

RESOLUTION.

In paragraph 17 of the second Resolution mentioned in the preamble, allusion was made to the suggestions of Dr. Voelcker respecting the education of the agricultural classes. The subject has now to receive renewed attention in connection with the recommendations of the agricultural conference which was convened in October 1893 to consider Dr. Voelcker's Report.

2. The general view taken by the Government of India in the Resolution of 1894 was that greater success is to be expected from making instruction in the rudiments of agriculture part and parcel of the primary system of instruction in the country, than from teaching it as a subject apart from the general educational programme, and that such general enlightenment and intellectual expansion of the agricultural classes as would enable them to perceive for themselves the small reforms which are within their means and opportunities, would be more likely to produce substantial results than special instruction in particular agricultural processes. This view is in practical accord with the opinions expressed by the delegates of Local Governments and Administrations at the Conference of 1893. In their second Resolution they recommend that as a general rule instruction in agriculture should be combined with the existing course of education and not depend on separate special institutions.

3. The principles which govern the introduction of agricultural instruction into the educatonal system apply also to all branches of technical instruction. The question, therefore, is not merely how to adapt education to the training of agriculturists, but how so to fashion the plan of instruction as to promote in the pupils taught the power of assimilating easily any kind of technical instruction. The moulding of the educational scheme into a form which will lead to such a result is one on which ideas and methods have during recent years undergone a radical change in all of the more advanced countries of Europe. One great feature in the change has been the substitution of the idea of development of faculty for that of mere acquisition of knowledge. It is now acknowledged that the hand and the eye should be trained; that the powers of observation should be brought into play and improved by exercise, and that the actual teaching of a particular trade is of less importance, in the first instance, than educational methods which will adapt the pupil for the subsequent reception of technical instruction of any description. "A system of education," writes the late Professor Huxley, "which does nothing for the faculties of observation, which trains neither the eye nor the hand and is compatible with utter ignorance of the commonest natural truths, may naturally be regarded as strangely imperfect." All technical instruction must indeed be founded on a preliminary training of a practical character in primary and secondary schools. In the reports recently submitted from various counties in England on the results achieved at technical institutions a common cause of failure was found to be the absence of any training of the powers of observation in the schools of lower grades. On similar grounds a charge was laid against the educational system formerly prevailing in the rural schools of England that it "actually unfitted the children of farmers for an agricultural career." "Nevertheless," wrote the author of the second Report published by the Royal Commission on technical instruction, "there need be nothing in any scheme of rural education specially designed for the agricultural classes which should unfit the children for any other career for which individually they may be better suited." The Government of India hold the same view. They admit indeed that agriculture, as the mainstay of the prosperity and wealth of the greater part of the population of India, deserves, more than any trade or profession, the special attention and care of those who are responsible for the instruction of the rural classes; but they are convinced that the early school instruction which is most calculated to produce eventually the best agriculturists will be equally useful to those who intend to follow any other occupation.

4. At the same time the circumstances and surroundings of rural schools must give to any educational plan based on the principles already indicated a leaning towards agriculture. In the official syllabus for rural schools in France it is laid down that "teachers should commence by directing the attention of pupils to visible and tangible objects which they should make the children see and feel, and then put them face to face with concrete realities, from an intelligent comprehension of which they will be led, by a gradual exercise of their reasoning faculties, to the formation of abstract ideas." And in the Report of the Royal Commission already quoted it is urged that "rural education should be based on what a child can see round him." The view recorded in the

proceedings of the Conference of 1893, that any system of practical education in rural schools must, for whatever class intended, acquire an agricultural colouring, because the surrounding objects are themselves agricultural seems therefore to be unexceptionable.

5 In the Resolution of 1894 on Educational Progress the Government of India have acknowledged that there is a general tendency to modify the course of primary instruction in the desired direction In some Provinces material progress has been made. But they are not fully aware how far the principles advocated have been systematically adopted, or to what extent opportunities exist for their wider introduction. Nor have they been informed what action, if any, has been taken on the suggestion in the 25th paragraph of the Resolution of 18th June 1888 that conference should be held with which the Agricultural Department should be associated for the purpose of discussing the educational systems in its bearings on agriculture It is true that the questions under examination have not so far as the agricultural classes are concerned, yet assumed the general importance, which they will possess in the future, in view of the fact that as a rule the rural population actually engaged in tillage have not hitherto made any appreciable use of the rural schools, otherwise than with the object of training their children for occupations which have no immediate connection with agriculture. But the time must soon come when this position will be changed. Serious discussion of the subject ought not to be longer postponed.

6 The Governor General in Council desires therefore that the suggestion of the Resolution of 18th June 1888 should now be carried out, and that advantage should be taken of the visit of the officer deputed by the Government of India to discuss the proposals of the Agricultural Conference of 1893 to hold in each Province a Conference of such officials as the Local Government may appoint, including, it is suggested, representatives of the Educational and Agricultural Departments, for a formal examination of the Resolutions recorded at the fifth meeting of the Conference of 1893 with the view of submitting definite suggestions and proposals for the consideration of the Local Government or Administration

7. The Government of India do not wish, until Local Governments and Administrations have had the opportunity of recording their own views, to deal further with the specific proposals of the Conference, nor do they desire to authorize the officer deputed by them to convey any final judgment on the issues raised. The chief duty of that officer will be to place for their information before the Local Governments or their representatives either facts and statistics obtained in other provinces, or the reports of other Provincial Conferences For the present a sufficient indication has been given of the general views of the Government of India and of the desire of the Governor-General in Council that the subject should be earnestly examined in the interests of future agricultural development.

SEVENTH RESOLUTION.

Publication of agriculutral information.

The despatch of Her Majesty's Secretary of State directing in 1881 the formation of departments of agriculture, stated that one of their main objects was to be 'the rendering available of facts and statistics in order that Government and its officers may always be in possession of an adequate knowledge of the condition of the country, its population, and its resources.' This injunction must be held to include the publication in an easily accessible form of all information likely to be useful to the general public. No. 55, dated 16th June 1881.

2. The various agencies established or contemplated by which information, facts and statistics are or will be collected have already been described. They have been brought under three main divisions—(i) Land-record establishments, (ii) Scientific departments under imperial direction; and (iii) Provincial departments of agriculture and their experts. The duties in respect to collecting and publishing information which devolve in each case upon the provincial and imperial departments, respectively, will now be considered.

I.—Information derived from land-records.

3. Information supplied by the land-records and by the establishment which maintain them can be 'rendered available' in three ways:

Firstly, by the arrangement of the records themselves in such form that they can be easily searched by district officials and be made to yield readily information of any kind that is required. This has been or now will be effected in every province in which village records are maintained. The system accepted at the recent conferences for providing a simple abstract of the facts and statistics for each village, which will at once indicate its progress or decline, has already been described in the third resolution of this series. And the whole scheme of land-records has now been so arranged in every part of India which possesses land-record establishments that information is promptly conveyed to the authorities of injury or distress caused by sudden calamities.

Secondly, by the collation and review of the statistics for each district and division for the province, and for the whole empire. This duty is respectively performed for the province in the annual or periodical reports of district and divisional officers, in the review of them by the land-record department, by the higher revenue authorities, and by the local Governments; and for the empire by the compilation and discussion of them in the statistical department of the Government of India, by which department they are published for the information of the general public, of the home authorities, and of Parliament.

Thirdly, by the collection and collation of special facts and statistics under appropriate subject heads. The method which is advised of arranging information under subject heads, with a view to its eventual publication in an intelligible form, will now be described.

4. The system may be most conveniently described as a system of 'ledgering', and is an essential duty of the departments of land-records and agriculture. In every departmental office arrangements should be made for the separation of pamphlets, extracts, letters, reports, etc., referring to each subject which is of sufficient importance to deserve a distinct heading, in such a manner that all papers relating to that subject may be brought together for convenient reference. If this principle is observed the details may be left to the discretion of the departmental officers. But as the system is one which has been successfully elaborated in the office of the Reporter on Economic Products that official has been instructed to publish a brief description of it for general information.

5. The Government of India have already indicated in the third resolution of this series how the land-records and the land-record establishments can be utilised for supplying facts and statistics in respect to any agricultural practices or conditions which may be the subject of enquiry—such as methods

of cultivation, the diseases of agricultural plants and of cattle, and so forth. Information thus directly solicited would be naturally ledgered under its appropriate head and published, if necessary, by the department or supplied to the scientific department which requires to utilise it.

6 Beyond the information thus specially sought for there are many facts and statistics which are brought to the notice of district officers in their inspection of the records or otherwise, which are of sufficient interest to deserve compilation and perhaps eventual publication by a central office. Thus in the abstracts (to which allusion has already been made) of village statistics, the occurrence of various agricultural defects in particular localities may be brought to light. In one group of villages it may be the prevalence of a noxious weed, in another the continual recurrence of a plant disease, in a third the spread of saline efflorescence, in a fourth the appearance of an obscure cattle murrain. Some system should now be established under which district officers should be encouraged to communicate to the department of land-records notes of any remarkable facts bearing on agricultural conditions which may come to their notice through the village abstracts. It would probably suffice that an order should be given by the district officer directing that a copy of any entry in the circle books recording the occurrence and cause of any serious deterioration affecting a group of villages or an agricultural tract should be sent to the office of the Department of Agriculture.

7. It will be presently explained that the system of 'ledgering' advocated will not require that any facts and statistics thus supplied need be immediately utilised by the central department of the province. It will suffice that they should be recorded in their proper place, until the time comes when the subject to which they relate is brought under special examination. Information thus collected will, when eventually collated and reviewed, be of material use in providing that 'adequate knowledge of the condition of the country' which Her Majesty's Secretary of State called upon agricultural departments to supply.

II.—Information published by scientific departments under imperial control.

8. The second agency by which information is collated and published includes the scientific departments directed by the Government of India. Some of these are independent of provincial aid, their publications being regulated by the heads of the departments in communication with the imperial Government.

9. In every branch of work progress in executive operations is published in annual reports. But other information of more general interest is published in special reports, the character of which will now be briefly described.

In the *Survey* Department the maps and charts that are issued at the head-office practically embody the greater part of the geographical information secured by Survey operations.

The *Geological* Department publishes special memoirs containing a detailed account of the results of any important investigation made by its officers, and exhibits its collections for the inspection of the public in the Indian Museum at Calcutta. An annual review of the mineral products of India for the information of those interested in mining enterprise and others is published annually at the request of Parliament, and is edited by the reporter on economic products.

The *Meteorological* Department is one on which the obligation to provide full and ample information for the use of officials and of the public was strongly urged by the Famine Commissioners. The measures taken, under the direction of the Government of India, to fulfil this object have been already indicated in the fourth resolution of this series. By daily maps and weather reports, telegraphed and posted to all parts of India, by storm warnings, by weekly and monthly reviews, annual reports on weather published in the official gazettes, and by special memoirs on storms, tides, and rainfall, the meteorological department has given full effect to the policy which has been pressed upon it.

The *Botanical* Survey of India has recently commenced the issue of a series of 'records', edited by the director, in which are embodied the results of the tours and investigations of the botanical officers throughout India. Special monographs are also published by the director under the title of 'Annals of the Botanic Garden' while the herbaria at the head-quarters of

each officer are open to the inspection of the public. The botanical officers are further required to communicate to the reporter on economic products for eventual publication by him any facts of interest which their investigations may bring to light in connection with plants of economic value.

Economic products have, since the Imperial Department of Revenue and Agriculture was created in 1881, constituted the largest field in which organised measures for collating and publishing information have been taken by the Government of India. In no department of science is information more required by the commercial and general public as well as by officials engaged in administrative work. As already explained in the fourth resolution of this series a descriptive catalogue under the title of a dictionary of economic products has been prepared and published by Dr. George Watt, the official reporter, its compilation having occupied ten years. But the dictionary was only designed to bring together facts and statistics already recorded in some form in books, reports and journals, or in the manuscript papers of Government offices. The still more important work of collecting and collating new information has now been commenced, with a view to its ultimate incorporation in a revised edition of the dictionary, as well as to the current publication of so much of it as may be of immediate interest.

10. A scheme has been drawn up under which the current work is divided into three branches:—

(1) The compilation of 'handbooks', which are practically revised 'dictionary' articles, relating to a limited number of economic products, about twenty, of which collections are annually sent to the Imperial Institute. The handbooks are designed for circulation and sale in England and other countries, as well as in India.

(2) The issue of a series, designated 'the Agricultural Ledger,' of pamphlets containing any information of interest communicated to the official editor (the reporter on economic products) by any of the scientific or provincial departments. This series covers more ground than is occupied by economic products including as it does notes on any subject connected with agriculture; but economic products, under which head are comprised all field and garden crops and all forest produce, occupy the largest space in the publication. The agricultural ledger is intended for circulation to all officials interested in the subjects dealt with, as well as for distribution to the public.

(3) The collection by the reporter of extracts from journals, from settlement reports, and other such sources of information, as well as of notes communicated from time to time by private or official contributors. These are ledgered in the reporter's office on a system which brings together all papers referring to the same subject in such manner that the information they contain can be readily utilised, and if necessary condensed, whenever the subject may be eventually dealt with, whether in a handbook, a number of the ledger series, or finally in a dictionary article. At the same time any matter of immediate interest to the commercial public is communicated in special circulars to those concerned in anticipation of more formal publication.

11. The heads of all departments, provincial and imperial, have already been invited to bring to the notice of the official editor any passages in reports and publications connected with their work which deserve to be brought to his notice for inclusion in his office ledgers or for communication to the public. The Government of India take the present opportunity to direct continuous attention to this useful practice, which tends to the preservation in an accessible form of much valuable information, which would be lost sight of in the pages of reports on current administration or of other blue books which are relegated to the shelves of official record-rooms, and seldom again consulted.

12. In the *Veterinary* Department a system of ledgering similar to that employed in the economic product department is adopted. When sufficient information of interest on any subject connected with cattle, horses, animal disease, etc., has been collected by the special officer who, as stated in the

fourth resolution, is charged with this duty, it is communicated in the form of a number of the agricultural ledger series for publication by the official editor.

The *Bacteriological* branch of the department publishes the results of its investigation in a series of special memoirs, which are issued whenever sufficient matter is available for publication. In some cases these would be communicated to the agricultural ledger.

Information collected in the department of *Agricultural Science* is communicated in the manner already explained to the official editor of the agricultural ledger for issue in that series.

In the section of *Agricultural Entomology* memoirs are issued from the Indian Museum by the officer on the staff engaged in investigations in that field. The information collected by him is also made available for publication in the agricultural ledger series.

General information about *Forestry* is conveyed to the public in an annual review published by the Inspector-General of Forests, while any detailed facts and statistics of interest are published in the agricultural ledger series. A useful periodical entitled the 'Indian Forester,' to which Forest officers are the chief contributors, is utilized by the Department for conveying interesting information to the official and general public.

In the department of general *Statistics* periodical reports, reviewing the statistics received from all provinces and departments, will now be published periodically by the Director-General of the newly-constituted department. These comprise, among others, monthly, quarterly and annual reports on exports and imports, on inland road, rail and river-borne traffic and crop forecasts and outturns. One of the most important publications is an annual return of the agricultural statistics of British India presented to Parliament.

Independently of the new statistical department, the imperial department of agriculture undertakes the publication, periodically revised, of a *statistical atlas* in which the circumstances and resources of the empire are illustrated by maps, statistical diagrams, and brief descriptive essays contributed by directors of scientific departments or by other selected officials. The second edition of this work has recently been published.

Art and *Industries*, though not represented by any separate imperial department, have not, in the scheme of publication, been overlooked. An illustrated journal of Indian art to which all officials and others interested in the subject in India or in Europe are invited to contribute, was, in the year 1888, brought out at the instance and with the aid of the imperial Department of Revenue and Agriculture by a well-known London art publisher and is issued monthly. A technical art series' containing illustrations of Indian art and architecture is also published by the officer in charge of the Photographic section of the imperial survey office. Both of the above publications are partly designed for educational purposes as well as for preserving a knowledge of the best art of the country. A third series, designated 'drawing examples' and also published by the Survey Department, contains a special selection of oriental art drawings for use in schools.

III.—Information published by Provincial Departments.

13. The third agency upon which the duty devolves of publishing information, facts and statistics on agricultural and scientific subjects otherwise than in connection with land-records, comprises the agricultural departments of the provinces and experts under their control.

14. The system of 'agricultural ledgers' adopted by the Government of India was taken from Madras, in which Presidency for some years the practice of issuing 'agricultural bulletins' had been established. There are many subjects of provincial importance which are too dependent on local conditions and circumstances, to be of useful interest to other provinces or to the general public. The maintenance of a provincial as well as of an imperial series of publications is, therefore, most desirable, and some other provinces have now followed the example of Madras, and the Government of India would be glad to see the practice adopted in every province.

15. Those papers in a provincial series which are of general interest outside the province are, under a scheme for provincial co-operation recently circulated,

to be communicated to the editor of the imperial series for wider circulation, and in this view the pamphlets of both provincial and imperial publications are to be of the same pattern.

16. The Government of India cannot press too strongly upon local Governments and Administrations the desirability of encouraging the directors of agricultural departments to provide for the free and constant contribution of useful information to the imperial editor. As explained under the previous sections such information may be of two kinds, either for immediate publication in the imperial series, or for inclusion in the ledgers of the editorial office. With this object the agricultural department should, subject to the instructions of the Local Government, devise a system under which, as in the imperial departments, all passages in official papers and reports, of which the preservation for future publication may be desirable, should be marked and brought to their notice. To no class of reports do these remarks refer more particularly than to settlement and land administration reports. Much of the interesting information on agricultural subjects contained in them is lost to future generations of officials unless promptly extracted and ledgered under appropriate heads. A schedule of the headings which should be adopted for this purpose has been elaborated in consultation with provincial authorities and is now in force throughout India.

17. There is another class of facts and statistics in which the Agricultural Department is essentially interested and which especially demand a careful system of ledgering, *viz.*, the results of experiments on Government farms or of investigations into agricultural practices and conditions. These, which are often of a technical character and of interest only to those actually engaged in agricultural experiment, do not always come within the scope of the agricultural ledger series or of the provincial bulletins. But papers on each subject, intelligently ledgered, may, as previously suggested by the Government of India, be usefully communicated direct by one provincial department to another, and may, whenever of general interest, be published in the provincial bulletins or communicated for inclusion in the ledgers of the imperial editor.

Every provincial department must at least be required to include in the information thus communicated to other departments—

(1) a statement of the working plan arranged in consultation with the agricultural chemist for every experimental farm and of the progress made in carrying it out each year in order that the officials of the agricultural department in each province may be kept punctually informed of the experiments, their objects and results which are being carried out in all other provinces;

(2) a statement each year of the agricultural defect or defects which have been made the subject of special enquiry during the past 12 months and a report on the progress and results of the investigation;

(3) any remarkable facts which may at any time come to the notice of the department, and which are likely to be of interest to the agricultural departments of other provinces.

18. In the Bombay Presidency the system has been followed of publishing a statistical atlas, on the plan of the imperial atlas, in which the conditions and circumstances of each district are illustrated by maps and statistical diagrams, and the measure is recommended by the Government of India for general adoption. Such atlases are of use and interest to the general public as well as to the administration.

19. The main principle which the Government of India conceive it necessary to bear in mind in the development of the scheme for recording facts and statistics is that the record of them in general reports dealing with a variety of subjects is of little or no practical use, unless those which are of interest are at once seized upon and preserved in ledgers under intelligent direction. The principle was accepted by the agricultural conference of 1893, and the Government of India trust that it may now, as far as possible, be carried into effective practice on a well-organised system by the departments of land-record and agriculture in every province in which action has not yet been taken to this end.

EIGHTH RESOLUTION.

Annual Reports.

1. One of the subjects which was brought before the agricultural conference of 1893 was the form which should be adopted for the annual reports prepared by provincial agricultural departments. It was, however, decided that the question could best be dealt with when the agricultural programme, which was to be based upon the proceedings of the conference, had been definitely determined. The scheme which is to be worked out by provincial departments has now been finally settled in communication with local authorities and governments and is embodied in the preceding resolutions of this series. The annual reports should, in the opinion of the Government of India, follow, as far as possible, the arrangement which has been observed in those resolutions.

2. The Government of India last dealt with the subject of departmental reports in the 3rd paragraph of their Resolution No. 52, dated 14th September 1887, and do not require that any material departure should be made in future from the instructions which it conveyed and which had for their object the curtailment of annual reports. The paragraph referred to is quoted below for purposes of easy reference :—

Paragraph 3 of Resolution No. 52, dated 14th September 1887.

3. *Report of the Department of Land Records and Agriculture.*—The annual publication in every Province of the Report of the Department of Land Records and Agriculture in the form prescribed in Circular Resolution No. 54 A., dated the 28th April 1884, is, in the opinion of His Excellency in Council, essential for the purpose of indicating the progress which may be annually made by the Department of Land Records and Agriculture in connection with the measures adopted in pursuance of the recommendation of the Famine Commissioners in each portion of the Empire. The report consists of two main divisions—Land Records and Agriculture—and is designed to show the executive work of the Department, not to comprise discussions on administrative measures, or to contain any description or summary of the economic or agricultural circumstances of the season. The Local Government may, however, require information of this kind to be submitted by the Department to the Chief Revenue authorities of the Province, for utilization in preparing the Land Revenue Administration Report, and may prefer that for that purpose it should be included in the land record section of the Departmental Report, rather than be submitted by independent communication. There will be no objection to this course. But there seems to be no reason why statistical statements concerning crops, irrigation, tenures, etc., should find a place in the report of the Department as well as in the Annual Land Revenue Administration Report, to which latter they should, in the opinion of His Excellency in Council, be confined. The Agricultural section of the Departmental report should be restricted to an account of the executive operations of the Departmental officers, and to a brief description of, or reference to, any results of special interest which may have been obtained during the preceding twelve months, whether in farms, gardens, Government estates, or otherwise, but should avoid lengthy discussions on agricultural subjects and need not contain any detailed examination of the working of gardens, farms, or other agricultural institutions, which should be dealt with in the Department by orders on the annual reports. In accordance with the above remarks, His Excellency in Council is of opinion that no other review of the Annual Report of the Director of the Department of Land Records and Agriculture than that which may be included in the review by the Local Government of the Land Revenue Administration Report is necessary; and that it will suffice if a copy of the Report, together with any orders which may be passed thereon, is submitted for the information of the Government of India.

3. The question which remains for consideration is the arrangement which should be followed in framing an account of the executive operations of the Department. In Circular No. 54 A., dated 28th April 1884, headings had been prescribed which were based upon the agricultural programme embodied in the Resolution of 1881 dealing with the duties of agricultural departments. These will hereafter be replaced by headings corresponding with the subjects dealt with in the Resolutions which are now issued in supersession of the Resolution of 1881.

4. The first Resolution of the new series is prefatory and requires no notice in the annual report. But it will be desirable that the annual report should commence with a prefatory chapter in which will be recorded among other matters a brief notice, any changes which may have occurred in the personnel of the Department, and a short description of the tours taken by the Director and of their general object.

5. The second Resolution deals with the measures taken to improve land record establishments. The work of the department in connection with land records is in most provinces described in a separate report which is incorporated with the land revenue administration report of the year. The Government of India have no wish to interfere with this procedure which is doubtless the most convenient to all branches of the administration concerned. But they desire that the annual report of the department should contain a brief notice of the progress made in efficiency and knowledge of survey the land record establishments; of any new measures which have been taken during the year to improve the standard of the land record officers; of the extent to which promotion has been granted to the higher revenue service; and of any other circumstances of a general character which may indicate that the gradual improvement of the land record staff is held in view.

6. The third Resolution deals with the utilization of the land records. Under this head should be described the general working of the system prescribed for the maintenance and inspection of circle note books; it should be explained whether as a rule they are punctually maintained and intelligently examined by district officials, and some general indication should also be given of the use made of the land record staff to supply information on agricultural questions under enquiry in accordance with the instructions of Resolution V or otherwise.

7. The fourth Resolution deals with the scheme of scientific enquiry carried out by imperial departments. Under this head the report should state to what extent during the course of the year the provincial department has lent its co-operation to, or made use of, any one of the imperial departments named in the Resolution, and should describe any work done in the province, whether with or without the aid and advice of the imperial officers, in any of the fields of scientific enquiry to which the Resolution refers. The progress made in Civil Veterinary work should, in accordance with the instructions of paragraph 13 of the Resolution marginally quoted, be especially described under the various heads detailed in that Resolution.

8. The fifth Resolution refers to positive agricultural experiment and improvement. As stated in the orders of 1884 already quoted in the second paragraph, it is not desirable that the annual report should enter into any lengthy discussions on agricultural subjects or describe the working of the farms. The separate reports on the farms themselves, which are submitted to the local Government as well as the notes on any interesting experiment or improvement which the Department is required to communicate to the editor of the agricultural ledger will supply detailed information to all who may require it. The annual report is only intended to indicate the general character of the programme which the Department is carrying out. The section of it which deals with the subjects of the fifth Resolution should therefore open with a conspectus of the farms which are under the control of the Department and of the staff by which they are managed; it should indicate the system, if any, which is adopted for carrying experiments into estates under Government or private management, and for obtaining the co-operation of native landowners. It should then give a brief description of or reference to any results of special and material interest which have been obtained on farms or estates during the preceding twelve months. It should next explain what particular agricultural defects have been made the subject of special investigation during the year, and if a report on the results of such investigation has been already published in the agricultural ledger, should refer to the number and date of the journal in which it has appeared, such reference obviating the necessity of giving any special account of it in the annual report. Finally, it may include a record of any interesting facts which have been otherwise brought to light during the year in connection with agricultural enquiry and improvement, although in these cases also a reference to the agricultural ledger ought to prevent the necessity of anything more than a brief allusion to them.

9. The sixth Resolution deals with agricultural education. Under this head should be included a statement by the Director for the information of the local Government how far the educational system of the province is found to meet the requirements necessary for the instruction of boys or students designed

and to what extent that system is or should in his opinion be supplemented by special departmental arrangements and educational classes.

In dealing with agricultural education he should, as far as possible, follow the arrangement adopted in the resolution on that subject and bring his remarks under the various heads there given.

10. The seventh Resolution deals with the publication of information, facts and statistics. Under this head the following points should be noticed in the annual report:—

(1) The extent to which information has been obtained from the district circle note books of the occurrence and cause of serious agricultural deterioration. This may be illustrated by a record of the number of communications received.

(2) The system maintained for ledgering useful facts and information from district and settlement reports, from the reports of the scientific departments or from similar sources of information, and the general progress which has been made or the difficulties which are found in the ledger work.

(3) The publication, or measures, if any, taken for the preparation of a statistical atlas, or of any other special works designed either to illustrate the agricultural or economic conditions of the province, or of any part of it, or to indicate the position and needs of any agricultural or commercial industry.

(4) The number of papers communicated by or through the agency of the Department to the Agricultural Ledger. A list of these should be given in an appendix to the Report.

(5) The number of papers received from or communicated to other provincial departments.

11. In conclusion, it is left to the discretion of the Director, under such instructions as he may receive from the local Government, to bring forward any matter of interest which has been brought to his notice during the year and which bears upon the work of his department.

12. Under the instructions of this Resolution the headings of the chapters of the Director's report will be—

I. Prefatory.
II. Land Records Establishments.
III. Utilization of land records.
IV. Scientific and national enquiry under imperial control.
V. Scientific and local enquiry under provincial direction.
VI. Agricultural education.
VII. Publication of agricultural information.
VIII. Final.

The Government of Madras.
" " Bombay
" " Bengal
" " North-Western Provinces and Oudh.
" " Punjab.
The Chief Commissioner, Central Provinces.
" " " Burma.
" " " Assam.
" " " Ajmere.
" " " Coorg.
The President, Hyderabad.
" Inspector General of Forests.
" " " Civil Veterinary Department.
The Agricultural Chemist to the Government of India
The Reporter on Economic Products to the Government of India

ORDER.—Ordered, that a copy of the foregoing Resolutions be forwarded to the Local Governments and Administrations and officers noted in the margin, for information and guidance, and that the Resolutions be published in the Supplement to the *Gazette of India* for general information.

Ordered also, that a copy be forwarded to Sir E. Buck, lately Secretary to the Government of India on special duty.

(True extract.)

DENZIL IBBETSON,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE.

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 13th March 1897.	1st November 1896 to 13th March 1897
PRINCIPAL PORTS—			
CALCUTTA	Imports	331,199	3,725,183
	Exports	Not received	2,482,7[illegible]8 (to preceding week.)
RANGOON	Imports	4,395	197,376
	Exports	1,511,[illegible]	16,743,953
		−1,5[illegible],930	−13,551,2[illegible]7
MADRAS	Imports	44,1[illegible]	295,500
	Exports	7,1[illegible]	105,000
		+37,[illegible]	+190,5[illegible]
BOMBAY	Imports	3[illegible]4,6[illegible]	3,884,100
	Exports	127,4[illegible]	2,134,600
		+247,2[illegible]	+1,749,8[illegible]
KARACHI	Imports	18,500	8[illegible]5,000
	Exports	66,4[illegible]	5,3[illegible],4[illegible]
		−47,6[illegible]	−4,499,8[illegible]
PROVINCES AND DISTRICTS—			
BENGAL—			
Patna Division—			30th January to 13th March 1897.
PATNA	Imports	28,6[illegible]	192,[illegible]00
	Exports	20,[illegible]	168,[illegible]
		−1,1[illegible]	+23,900
GAYA	Imports	5,7[illegible]0	22,100
	Exports	1,7[illegible]	84,700
		+4,000	−62,600
SHAHABAD	Imports	12,800	59,5[illegible]
	Exports	9,500	34,[illegible]00
		+3,300	+25,500
SÁRAN	Imports	38,000	242,2[illegible]
	Exports	1,000	53,100
		+37,[illegible]0	+189,1[illegible]
CHAMPÁRAN	Imports	10,1[illegible]	10[illegible],3[illegible]
	Exports	1,[illegible]	[illegible]
		+10,[illegible]0	+93,[illegible]
MUZAFFARPUR (*incomplete*)	Imports	13,9[illegible]	59,[illegible]
	Exports	1,[illegible]	2,0[illegible]
		+12,9[illegible]	+57,200
DARBHANGA („)	Imports	10,300	78,700
	Exports	1,100	51,300
		+9,2[illegible]0	+27,[illegible]0
Bhagalpur Division—			
MONGHYR (*incomplete*)	Imports	2,500	20,600
	Exports	23,100	451,200
		−20,600	−43[illegible],600

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 13th March 1897.	30th January to 13th March 1897.
BENGAL—*contd.*			
Bhagalpur Division—*contd.*			
BHAGALPUR	Imports	10,276	32,728
	Exports	34,225	402,548
		−23,949	−369,820
PURNEA	Imports	5,3[illegible]	19,939
	Exports	7,600	26,952
		−2,3[illegible]	−7,013
MALDA	Imports	...	...
	Exports	.	700
		...	−700
SANTHAL PARGANAS (*incomplete*)	Imports	3,[illegible]	23,8[illegible]
	Exports	2[illegible]	206,700
		−16,[illegible]	−182,9[illegible]
Rajshahi Division—			
RAJSHAHI	Imports	12,000	137,8[illegible]
	Exports	4,7[illegible]	17,200
		+8,2[illegible]	+120,600
DINAJPUR (*incomplete*)	Imports	1[illegible]	8[illegible]
	Exports	14,3[illegible]	165,200
		−14,2[illegible]	−164,4[illegible]
JALPAIGURI	Imports	11,[illegible]	62,900
	Exports	...	1,061
		+11,[illegible]	+61,839
DARJEELING	Imports	7,6[illegible]	34,100
	Exports	1[illegible]	1,[illegible]
		+7,5[illegible]	+33,1[illegible]
RANGPUR	Imports	5[illegible]	6,100
	Exports	8[illegible]	17,6[illegible]
		−3[illegible]	−11,5[illegible]
BOGRA	Imports	2[illegible]	7[illegible]
	Exports	16,1[illegible]	113,3[illegible]
		−15,9[illegible]	−112,6[illegible]
PABNA (*incomplete*)	Imports	9,500	95,2[illegible]
	Exports	300	9,500
		+9,200	+85,7[illegible]
Dacca Division—			
DACCA (*incomplete*)	Imports	4[illegible]	2,2[illegible]
	Exports	1,[illegible]	5,700
		−1[illegible]	−3,500
NARAINGANJ	Imports	.	20,000
	Exports	...	149,[illegible]
		..	−129,9[illegible]
MAIMENSINGH (*preceding week*)	Imports	1,147	65,140
	Exports	10	2,230
		+1,137	+62,916
FARIDPUR	Imports	3,400	21,800
	Exports	2,400	11,100
		+1,0[illegible]	+10,700
BACKERGANJ	Imports	*Nil*	*Nil*
	Exports	3[illegible]	12,200
		−3[illegible]	−12,200

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 13th March 1897.	30th January to 13th March 1897.
BENGAL—*contd.*			
Chittagong Division—			
TIPPERA	Imports	300	4,300
	Exports	2,400	14,000
		−2,100	−9,700
NOAKHALI	Imports	...	100
	Exports	...	1,700
		...	−1,600
CHITTAGONG	Imports	24,500	100,300
	Exports	...	35,500
		+24,500	+64,800
Burdwan Division—			
BURDWAN	Imports	6,600	31,800
	Exports	69,700	437,500
		−63,100	−405,700
BIRBHUM	Imports	1,100	6,100
	Exports	40,700	898,900
		−39,600	−892,800
HOOGHLY (*incomplete*)	Imports	4,400	21,400
	Exports	800	6,700
		+3,600	+14,700
Presidency Division—			
24-PARGANAS	Imports	800	12,300
	Exports	100	13,400
		+700	−1,100
NADIA	Imports	13,800	195,300
	Exports	66,600	269,000
		−52,800	−73,700
MURSHIDABAD	Imports	100	4,600
	Exports	21,100	102,500
		−21,000	−97,900
JESSORE	Imports	14,100	73,800
	Exports	3,600	35,900
		+10,500	+37,900
KHULNA	Imports	...	...
	Exports	2,400	12,800
		−2,400	−12,800
Chota Nagpur Division—			
HAZÁRIBAGH	Imports	8,600	51,400
	Exports	100	800
		+8,500	+50,600
LOHÁRDAGA	Imports	...	4,200
	Exports	...	3,700
		...	+500
MÁNBHUM (*preceding week*)	Imports	14,200	34,000
	Exports	100	1,000
		+14,100	+33,000
SINGHBHUM (*incomplete*)	Imports	200	1,500
	Exports	3,000	15,500
		−2,800	−14,000
RANCHI	Imports	...	196
	Exports	...	642
		...	−446

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 13th March 1897.	30th January to 13th March 1897.
BENGAL—*concld.*			
Orissa Division—			
CUTTACK	Imports	...	...
	Exports	3,000	84,500
		−3,000	−84,500
BALASORE	Imports	600	4,400
	Exports	93,500	314,800
		−92,900	−310,400
PURI	Imports	183	423
	Exports	684	1,831
		−501	−1,408
NORTH-WESTERN PROVINCES—			
Meerut Division—			
SAHÁRANPUR	Imports	11,859	96,496
	Exports	1,651	20,602
		+10,208	+75,894
MUZAFFARNAGAR	Imports	8,400	127,600
	Exports	300	12,200
		+8,100	+115,400
MEERUT	Imports	20,800	154,000
	Exports	1,500	11,400
		+19,300	+142,600
BULANDSHAHR	Imports	3,700	14,200
	Exports	2,800	27,100
		+900	−12,900
ALIGARH	Imports	8,000	41,100
	Exports	2,500	25,400
		+5,500	+15,700
Agra Division—			
MUTTRA	Imports	10,118	33,220
	Exports	...	...
		+10,118	+33,220
AGRA	Imports	26,200	128,600
	Exports	5,000	65,000
		+21,200	+63,600
FARUKHABAD	Imports	5,800	56,300
	Exports	...	200
		+5,800	+56,100
MAINPURI	Imports	4,100	14,000
	Exports	...	300
		+4,100	+13,700
ETÁWAH	Imports	3,100	25,100
	Exports	...	4,000
		+3,100	+21,100
ETAH (*incomplete*)	Imports	...	9,900
	Exports	100	7,000
		−100	+2,900

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports —].

		Week ending 13th March 1897.	30th January to 13th March 1897.
NORTH-WESTERN PROVINCES —*contd.*			
Rohilkhand Division—			
BIJNOR (*incomplete*)	Imports	7,800	71,400
	Exports	1,100	2,500
		+6,700	+68,900
MORADABAD	Imports	11,500	122,000
	Exports	7,800	32,400
		+3,700	+89,600
SHAHJAHÁNPUR	Imports	19,355	49,570
	Exports	6,395	7,593
		+12,960	+41,977
BUDAUN	Imports	.....	2,100
	Exports	500	1,000
		—500	+1,100
PILIBÍT	Imports	4,900	38,200
	Exports	400	1,600
		+4,500	+36,600
Allahabad Division—			
CAWNPORE	Imports	111,800	442,800
	Exports	8,000	64,000
		+103,800	+378,800
FATEHPUR	Imports	7,600	42,500
	Exports	200	809
		+7,400	+41,691
BÁNDA	Imports	23,100	78,800
	Exports	300	1,000
		+22,800	+77,800
HAMÍRPUR	Imports	2,600	18,000
	Exports	100	500
		+2,500	+17,500
ALLAHABAD	Imports	34,600	524,900
	Exports	3,100	6,000
		+31,500	+518,900
JHÁNSI	Imports	6,600	46,800
	Exports	700	4,300
		+5,900	+42,500
JALAUN	Imports	2,700	17,800
	Exports	*Nil*	500
		+2,700	+17,300
Benares Division—			
BENARES	Imports	18,300	111,200
	Exports	3,600	10,500
		+14,700	+100,700
MIRZAPUR	Imports	115	22,115
	Exports	3	2,303
		+112	+19,812
JAUNPUR	Imports	8,100	78,500
	Exports	1,000	2,800
		+7,100	+75,700

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports —].

		Week ending 13th March 1897.	30th January to 13th March 1897.
NORTH-WESTERN PROVINCES—*contd.*			
Benares Division—*concld.*			
GHAZIPUR	Imports	5,800	39,200
	Exports	5,500	11,100
		+ 300	+ 28,100
Gorakhpur Division—			
BASTI	Imports	.....	17,800
	Exports	2,500	13,700
		— 2,500	+ 4,100
GORAKHPUR	Imports	6,100	10,100
	Exports	3,300	6 000
		+ 2,800	+ 4,100
Kumaun Division—			
GARHWÁL (*preceding week*)	Imports	100	500
	Exports	*Nil*	...
		+ 100	+ 500
NAINI TAL	Imports	2,000	3,000
	Exports	3,300	4,100
		— 1,300	— 1,100
OUDH—			
Lucknow Division—			
LUCKNOW	Imports	28,700	116,100
	Exports	1,900	5,900
		+ 26,800	+ 110,200
UNAO	Imports	300	52,000
	Exports	*Nil*	...
		+ 300	+ 52,000
RAE-BARELI	Imports	18,300	140,300
	Exports	400	2,400
		+ 17,900	+ 137,900
SITAPUR	Imports	1,700	5,000
	Exports	3,400	14,100
		— 1,700	— 9,100
KHERI	Imports	400	6,100
	Exports	5,200	35,100
		— 4,800	— 29,000
HARDOI	Imports	20,200	101,900
	Exports	1,700	4,000
		+ 18,500	+ 97,900
Fyzabad Division—			
FYZABAD	Imports	7,300	88,100
	Exports	16,200	25,700
		— 8,900	+ 62,400
GONDA	Imports	8,100	70,000
	Exports	600	11,800
		+ 7,500	+ 58,200
BAHRAICH	Imports	2,200	3,400
	Exports	600	11,300
		+ 1,600	— 7,900
BARABANKI	Imports	15,500	29,800
	Exports	19,700	27,100
		— 4,200	+ 2,700
AJMERE-MERWARA	Imports	13,400	28,900
	Exports	6,100	21,600
		+ 7,300	+ 7,300

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 13th March 1897.	30th January to 13th March 1897.
PANJAB—			
Delhi Division—			
HISSAR	Imports	27,800	185,000
	Exports	1,000	6,500
		+26,800	+178,500
ROHTAK	Imports	300	2,300
	Exports	*Nil*	2,800
		+300	−500
GURGÁON	Imports	5,400	39,600
	Exports	800	20,800
		+4,600	+18,800
DELHI	Imports	25,600	248,900
	Exports	7,900	47,200
		+17,700	+201,700
KARNÁL	Imports	1,600	28,500
	Exports	100	4,100
		+1,500	+24,400
AMBALA	Imports	9,800	126,300
	Exports	800	19,800
		+9,000	+106,500
SIMLA	Imports	3,000	11,600
	Exports	...	200
		+3,000	+11,400
Jalandhar Division—			
JALANDHAR	Imports	1,300	7,900
	Exports	22,700	100,400
		−21,400	−92,500
LUDHIANA	Imports	1,600	31,200
	Exports	34,300	198,900
		−32,700	−167,700
FEROZPUR	Imports	11,100	47,900
	Exports	44,100	215,800
		−33,000	−167,900
Lahore Division—			
MULTAN	Imports	11,300	60,000
	Exports	4,800	26,400
		+6,500	+33,600
JHANG	Imports	700	5,300
	Exports	100	1,200
		+600	+4,100
MONTGOMERY	Imports	8,800	45,600
	Exports	500	4,400
		+8,300	+41,200
LAHORE	Imports	31,120	151,781
	Exports	499	19,374
		+30,621	+132,407
AMRITSAR	Imports	20,500	60,900
	Exports	5,500	56,000
		+15,000	+4,900
GURDÁSPUR	Imports	7,400	14,100
	Exports	6,100	52,918
		+1,300	−38,818

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 13th March 1897.	30th January to 13th March 1897.
PANJAB—*concld.*			
Ráwal Pindi Division—			
SIÁLKOT	Imports	6,300	15,400
	Exports	2,700	26,700
		+3,600	−11,300
GUJRÁT	Imports	13,100	63,300
	Exports	*Nil*	2,000
		+13,100	+61,300
GUJRÁNWÁLA	Imports	16,400	38,100
	Exports	1,700	19,000
		+14,700	+19,100
SHAHPUR	Imports	5,300	20,400
	Exports	700	3,500
		+4,600	+16,900
JHELAM	Imports	10,487	89,426
	Exports	921	4,381
		+9,566	+85,045
RÁWALPINDI	Imports	16,900	143,051
	Exports	4,600	17,800
		+12,300	+125,251
Pesháwar Division—			
PESHÁWAR	Imports	10,100	53,400
	Exports	7,400	83,600
		+2,700	−30,200
Derajat Division—			
BANNU	Imports	200	500
	Exports	6,900	27,200
		−6,700	−26,700
DERA ISMAIL KHAN	Imports	400	4,000
	Exports	8,000	38,400
		−7,600	−34,400
MUZAFFARGARH	Imports	300	3,416
	Exports	3,600	21,900
		−3,300	−18,484
BOMBAY PRESIDENCY—			
Guzerat Division—			
AHMADABAD	Imports	5,900	58,100
	Exports	6,800	24,600
		−900	+33,500
KAIRA	Imports	9,100	34,500
	Exports	5,900	37,200
		+3,200	−2,700
PANCH MAHÁLS	Imports	750	3,406
	Exports	37,748	175,191
		−36,998	−171,785

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports —].

		Week ending 13th March 1897.	30th January to 13th March 1897.
BOMBAY PRESIDENCY—*contd.*			
Guzerat Division—*contd.*			
BROACH	Imports	7,100	55,000
	Exports	3,800	53,000
		+3,300	+2,000
SURAT	Imports	11,600	93,400
	Exports	2,600	34,600
		+9,000	+58,800
BHAVNAGAR (*preceding week*)	Imports	15,766	70,874
	Exports	22	761
		+15,744	+70,113
Deccan—			
KHANDESH	Imports	30,500	109,800
	Exports	100	400
		+30,400	+109,400
NASIK	Imports	18,400	63,400
	Exports	4,000	15,600
		+14,400	+47,800
AHMADNAGAR	Imports	8,100	31,300
	Exports	4,100	13,300
		+4,000	+18,000
POONA	Imports	46,800	118,621
	Exports	300	2,000
		+46,500	+116,621
SHOLAPUR	Imports	9,900	20,000
	Exports	3,500	20,700
		+6,400	—700
SATARA (*preceding*	Imports	11,776	33,723
	Exports	711	2,514
		+11,065	+31,209
Karnátak—			
BELGAUM	Imports	10,500	49,000
	Exports	3,900	119,100
		+6,600	—70,100
BIJÁPUR	Imports	13,500	66,200
	Exports	1,100	2,600
		+12,400	+63,600
DHARWAR	Imports	3,900	13,433
	Exports	22,800	59,221
		—18,900	—45,788
TANNA	Imports	1,100	11,900
	Exports	2,700	77,400
		—1,600	—65,500
KOLÁBA (*preceding week*)	Imports	6,012	32,012
	Exports	22,160	48,360
		—16,148	—16,348
KOLHAPUR	Imports	13,343	92,675
	Exports	3,671	22,110
		+9,672	+70,565
KANARA	Imports	200	4,500
	Exports	200	37,100
		...	—32,600
RATNAGIRI (*preceding week*)	Imports	48,400	48,400
	Exports	1,600	1,600
		+46,800	+46,800

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 13th March 1897.	30th January to 13th March 1897.
SIND AND BALUCHISTAN—			
SHIKÁRPUR	Imports	4,442	21,435
	Exports	62,451	377,187
		—58,009	—355,752
THAR-PÁRKAR	Imports	10,000	40,000
	Exports	11,900	56,600
		—1,900	—16,600
UPPER SIND FRONTIER	Imports	1,100	3,800
	Exports	14,600	68,900
		—13,500	—65,100
HYDERABAD	Imports	...	20,700
	Exports	...	17,500
		...	+3,200
CENTRAL PROVINCES—			
Jubbulpore Division—			
SAUGOR	Imports	2,300	4,100
	Exports	2,300	12,800
		...	—8,700
JUBBULPORE	Imports	8,900	65,000
	Exports	22,000	58,800
		—13,100	+6,200
Nerbudda Division—			
NARSINGHPUR	Imports	2,000	9,000
	Exports	9,900	33,200
		—7,900	—24,200
HOSHANGABAD (*incomplete*)	Imports	3,700	13,300
	Exports	4,200	17,700
		—500	—4,400
NIMAR	Imports	11,600	38,200
	Exports	3,800	13,200
		+7,800	+25,000
Nágpur Division—			
WARDHA	Imports	10,800	23,100
	Exports	1,400	4,900
		+9,400	+18,200
NÁGPUR	Imports	22,300	99,800
	Exports	5,000	27,700
		+17,300	+72,100
CHÁNDA	Imports	900	7,200
	Exports	4,100	17,800
		—3,200	—10,600
BHANDÁRA	Imports	8,200	24,100
	Exports	7,800	15,200
		+400	+8,900
Chhattisgarh Division—			
RAIPUR	Imports	400	500
	Exports	37,800	195,700
		—37,400	—195,200
BILÁSPUR	Imports	6,400	24,159
	Exports	5,200	24,398
		+1,200	—239
SAMBALPUR	Imports	600	2,100
	Exports	22,600	172,400
		—22,000	—170,300

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 13th March 1897.	30th January to 13th March 1897.
BERAR—			
East—			
AMRÁOTI	Imports	14,300	46,200
	Exports	500	1,000
		+13,800	+45,200
West—			
AKOLA	Imports	8,900	27,200
	Exports	2,200	4,200
		+6,700	+23,000
BULDÁNA	Imports	2,400	7,700
	Exports	700	1,000
		+1,700	+6,700
MADRAS—			
GANJAM	Imports	800	12,200
	Exports	5,600	27,600
		−4,800	−15,400
VIZAGAPATAM	Imports	10,500	84,900
	Exports	1,900	7,900
		+8,600	+77,000
GODÁVARI	Imports	7,300	10,500
	Exports	50,200	139,700
		−42,900	−129,200
KISTNA	Imports	2,100	4,200
	Exports	46,300	136,000
		−44,200	−131,800
NELLORE	Imports	30	17,230
	Exports	3,400	21,600
		−3,370	−4,370
KARNÚL	Imports	4,000	20,500
	Exports	300	2,000
		+3,700	+18,500
BELLARY	Imports	11,000	40,300
	Exports	800	14,400
		+10,200	+25,900
ANANTAPUR (*incomplete*)	Imports	3,000	11,100
	Exports	2,100	7,300
		+900	+3,800
CUDDAPAH	Imports	6,400	34,400
	Exports	3,900	18,200
		+2,500	+16,200
NORTH ARCOT	Imports	8,200	56,600
	Exports	14,600	74,700
		−6,400	−18,100
CHINGLEPUT	Imports	1,200	5,400
	Exports	9,400	28,800
		−8,200	−23,400
SOUTH ARCOT	Imports	2,200	12,900
	Exports	36,200	130,200
		−34,000	−117,300

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*concluded.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 13th March 1897.	30th January to 13th March 1897.
MADRAS—*contd.*			
SALEM (*incomplete*)	Imports	2,600	5,800
	Exports	2,400	42,800
		+200	−37,000
COIMBATORE	Imports	13,700	53,000
	Exports	32 400	137,000
		−18,700	−84,000
TRICHINOPOLY	Imports	2,673	8,586
	Exports	9,855	35,639
		−7,182	−27,053
TANJORE	Imports	8,200	23,800
	Exports	105,300	460,000
		−97,100	−436,200
MADURA	Imports	3,200	16,200
	Exports	19,800	71,700
		−16,600	−55,500
TINNEVELLY	Imports	23,400	104,900
	Exports	25,300	131,900
		−1,900	−27,000
MALABAR	Imports	55,100	273,800
	Exports	19,100	64,700
		+36,000	+209,100
SOUTH CANARA	Imports	7,200	73,820
	Exports	54,900	259,490
		−47,700	−185,670

J. E. O'CONOR,
Director-General of Statistics.

T. W. HOLDERNESS,
Deputy Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Weather Review of India for the week ending at 8 a.m. on Saturday, March 6th, 1897.

During the week under review pressure has been exceedingly unsteady throughout the Indian area, and the barometric changes from day to day, more particularly in North-West India and Baluchistan, have been very large. These rapid changes of pressure have been accompanied with strong, squally, winds over a large part of the country, and duststorms were reported at several stations, but there has been a remarkable absence of rain throughout the week, the only recorded falls of any importance having been some showers, varying between half an inch and three inches which fell at a few places in Bengal and Assam on the morning of the 6th at which time strong south-westerly winds were blowing at the head of the Bay. The mean temperature was lower than usual over the greater part of the country on the first two days, but after the 1st March, the abnormal deficiency gradually disappeared and at the close of the week the heat was very generally excessive.

Daily Summary—*Sunday, 28th February.*—The pressure changes were unimportant except in Baluchistan and the Indus Valley where the barometer had fallen rapidly and a shallow depression had appeared. Readings were highest over Rajputana. The winds were cyclonic, and strong in places, over North-West India, but were fairly normal elsewhere. The heat was excessive over Burma and the east, south and centre of the Peninsula, but was less than usual elsewhere—more particularly over Rajputana and the Gangetic Plain. Maximum temperatures exceeding 100° were reported from the stations in the Madras Deccan, of which the highest was 105°·2 at Cuddapah. No rain had been received at any of the reporting stations.

Monday, 1st March.—The shallow depression, noticed over Sind on the previous day, had moved north-north-eastward and lay over the Southern Punjab. Within the depression area the barometer was falling slightly, but in all other places a recovery was in progress, which in Baluchistan and Upper Sind had been rapid. Cyclonic winds, moderate to fresh in force, were reported near the depression, but elsewhere the wind directions were variable. The mean temperature had decreased over Burma and Madras, and the areas of excessive heat were less marked than on the preceding day. At the same time temperature had increased elsewhere, and the relative coolness over Rajputana and the Gangetic Plain was disappearing. The highest maximum reported was 102°·7 at Cuddapah. The weather was fine and dry everywhere.

Tuesday, 2nd March.—The depression noticed over the Punjab on the 1st had filled up; the barometer had risen almost everywhere—very rapidly in the north-west—and a large high pressure area had been developed over North-West India. Out from this area strong winds were blowing in all directions, and the air had become rapidly drier over Baluchistan, Sind and Gujarat. The variations of the mean temperature from the normal were smaller and more irregular than of late, though the highest temperatures and the greatest abnormal excess continued to be reported from the interior of the Peninsula. The highest maximum reported was 102°·7 at Kurnool, a light shower of rain had been received at Khushab and Sialkot.

Wednesday, 3rd March.—The barometer was falling almost everywhere—most so in the north of the Punjab. The high pressure area in the north-west was, however, still shown, and the winds still exhibited a general outflow from this area. The mean temperature had fallen quickly over Sind and Rajputana, and was lower than usual in that area, but elsewhere the heat was excessive and Kurnool reported a maximum of 101°·2. The air had become drier and there was no rainfall throughout India.

Thursday, 4th March.—The barometer was still falling everywhere. Readings were lowest along the foot of the Himalayas and high along the Sind and Kathiawar coasts and over Tenasserim, the high pressure area over North-West India having disappeared. Westerly winds were blowing down the Gangetic Valley and northerly winds along the West coast, but elsewhere the directions were variable and at the head of the Bay apparently indicated cyclonic movements. The force was fresh to strong in parts of North-West India. The mean temperature exceeded the normal very generally, but the variations were on the whole small. The highest maximum recorded was 102°·7 at Kurnool. Snow had fallen slightly in Kashmir, but there was no rain over India.

Friday, 5th March.—The barometer had risen over North-West and North-East India and fallen elsewhere. Readings were lowest over Bihar and were high over North-West India, the west and south of the Peninsula and Burma. The winds were northerly and north-westerly over Western and southerly and south-easterly over Eastern India, while the force was light or moderate except in Southern Rajputana, North Bombay and the north of the Bay, where the wind blew freshly. The mean temperature was very generally excessive—most so in Central India. At the Deccan stations the maxima continued to vary between 103° and 104°. Thunderstorms had given light local showers of hail and rain to Silchar, Dehra Dun, Ranikhet, Chakrata, Mussooree, Simla and Srinagar.

Saturday, 6th March.—The barometer had recovered over the greater part of India, but a fresh and rapid barometric fall was approaching through Baluchistan. A shoulder of relatively high pressure existed over North Bombay, Rajputana and the central parts of the country, while slight low pressure areas were shown over the Indus Valley, on the one hand, and over Bengal on the other. The winds were generally little changed, but at the head of the Bay a strong south-westerly to southerly wind was blowing. The heat was less than usual at several central stations and at some places in Lower Burma, but elsewhere it was excessive. The highest maximum reported was 105°·7 at Cuddapah. Scattered showers were reported at some north-eastern stations, of which the most important were 1·61" at Bogra, 1·00" at Mymensingh and 0·57" at Silchar.

Temperature.—The week was marked by a gradual increase of temperature both absolutely and relatively to the normal. Thus on the 28th of February and 1st of March the heat was excessive only in Burma and Madras, and the mean temperature of the whole country was 2°·1 and 1°·1 respectively below the normal, but on the 2nd, the Punjab was the only province which exhibited any deficiency, and from that day onward to the close of the week, the mean temperature was (except in Sind, Rajputana, Gujarat and Central India on the 3rd) in excess practically in all parts of the country. The following table gives variation data for temperature for the week :—

Provinces.	Feby. 1897	March 1897						Mean variation of week.
	28th.	1st.	2nd.	3rd.	4th.	5th.	6th.	
Burma	+1·4	+0·5	+1·1	+1·0	+1·2	+1·6	+1·1	+1·1
Bengal and Assam	−1·9	−1·0	+0·7	+2·3	+1·5	+2·9	+4·0	+1·2
North-Western Provinces and Oudh	−5·4	−3·5	+1·0	+2·3	+1·9	+3·2	+1·2	+0·1
Punjab	−2·9	−0·3	−0·6	+1·4	+1·5	+1·5	+1·5	+0·3
Bombay	−2·1	−1·2	+0·8	+1·9	+1·7	+2·0	+1·1	+0·6
Central Provinces and Berar	−2·2	−1·7	+1·6	+1·0	−0·8	+3·1	+0·2	+0·2
Central India and Gujarat	−5·3	−3·0	+0·5	−2·0	+1·1	+4·6	+0·1	−0·6
Sind and Rajputana	−4·4	−2·2	+0·5	−4·8	+1·3	+1·9	−0·4	−1·2
Madras	+3·8	+2·5	+1·2	+0·7	+1·3	+2·3	+3·5	+2·2
MEAN FOR WHOLE OF INDIA	−2·1	−1·1	+0·8	+0·4	+1·2	+2·6	+1·4	+0·4

In the Deccan and Berar maximum temperatures, exceeding 100°, were recorded on each day, but during the week under review, readings exceeding 100°, were not recorded outside this area.

Rainfall:—As stated above the rainfall of the week under review was light and restricted to parts of North-East and of North-West India. In the north-west the fall of rain occurred as scattered showers on different days during the week, and was due to the effect of duststorms and thunderstorms accompanying the rapid changes of pressure noticed above. In most cases these falls of rain were light and unimportant and the divisional averages in no case equalled one-tenth of an inch, but local falls of 0·50″ were reported from Nathana (Ferozepore); of 0·39″ at Naushahra (Shahpur); of 0·27″ at Chakwal (Jhelum), and of 0·23″ at Daska (Sialkot). These were the heaviest showers in this area.

The rainfall in the Bengal-Assam area occurred almost wholly on the evening of the 5th or morning of the 6th, and was probably connected with the strong, humid south-westerly winds which blew from the head of the Bay into East and Central Bengal and against the Assam Hills. The amounts in this area were much larger than those reported within the rainfall area in the north-west. In the two divisions of Assam (Hills) and East Bengal the average rainfall for the division was about ½″, while in Assam (Surma) it was as much as ¾″. In the three remaining districts which received rain the average was small and unimportant. The largest local falls in this area were:—3·92″ at Brahmanbaria (Tippera); 1·18″ at Dacca; 1·20″ at Kishorganj (Mymensingh); 1·30″ at Sylhet; 1·10″ at Nemotha (Cachar) and 1·61″ at Bogra. These amounts of rainfall are in no way exceptional at this season when damp south-westerly winds are ordinarily setting in at the head of the Bay and occasioning local storms over North-East India, and, except in East Bengal, where there is a trifling excess of rain, the amounts received in this area are less than usual. In the other rainfall area in the north-west the rainfall has also been lighter than usual, while in all other parts of the country there has been no rain.

At the end of February the ordinary cold weather rainfall over North-West India usually ceases and with the present return a fresh rainfall period commences, *viz.*, that which includes the spring storms when most of the rain which falls, occurs during thunderstorms and northwesters.

Province.	Division.	Rainfall data for week ending March 6th, 1897.			Rainfall data from February 28th to March 6th, 1897.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, Feb. 28th to Mar. 6th.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
Burma	1. Tenasserim	0	0	0	0	0	0
	2. Lower Burma (Deltaic)	0	0·05	—0·05	0	0·05	— 100
	3. Central do.	0	0	0	0	0	0
	4. Upper do.	0	?	?	0	?	?
	5. Arakan	0	0·07	—0·07	0	0·07	— 100
Bengal and Assam	6. Eastern Bengal	0·53	0·50	+ 0·03	0·53	0·50	+ 6
	7. Assam (Surma)	0·75	1·03	—0·28	0·75	1·03	— 27
	8. Do. (Hill tracts)	0·46	0·56	—0·10	0·46	0·56	— 18
	9. Do. (Brahmaputra)	0·01	0·41	—0·40	0·01	0·41	— 98
	10. Deltaic Bengal	0	0·46	—0·46	0	0·46	— 100
	11. Central do.	0·15	0·15	0	0·15	0·15	0
	12. North do.	0·04	0·09	—0·05	0·04	0·09	— 56
	13. Bengal Hills	0	0·12	—0·12	0	0·12	— 100
	14. Orissa	0	0·17	—0·17	0	0·17	— 100
	15. Chota Nagpur	0	0·13	—0·13	0	0·13	— 100
	16. Bihar (South)	0	0·05	—0·05	0	0·05	— 100
	17. Do. (North)	0	0·03	—0·03	0	0·03	— 100
North-Western Provinces and Oudh.	18. North-Western Provinces (East)	0	0·04	—0·04	0	0·04	— 100
	19. Oudh (South)	0	0·01	—0·01	0	0·01	— 100
	20. Do. (North)	0	0·02	—0·02	0	0·02	— 100
	21. North-Western Provinces (Central)	0	0·03	—0·03	0	0·03	— 100
	22. North-Western Provinces (West)	0	0·06	—0·06	0	0·06	— 100
	23. North-Western Provinces (Submontane East)	0	0·08	—0·08	0	0·08	— 100
	24. North-Western Provinces (Submontane West)	0	0·11	—0·11	0	0·11	— 100
	25. North-Western Provinces (Hills)	0·02	0·53	—0·51	0·02	0·53	— 96
Punjab	26. Punjab (South-East)	0·01	0·08	—0·07	0·01	0·08	— 88
	27. Do. (South)	0·05	0·07	—0·02	0·05	0·07	— 29
	28. Do. (Central)	0·06	0·17	—0·11	0·06	0·17	— 65
	29. Do. (Submontane)	0·02	0·19	—0·17	0·02	0·19	— 90
	30. Do. (Hill Districts)	0·08	0·67	—0·59	0·08	0·67	— 88
	31. Do. (North)	0·01	0·34	—0·33	0·01	0·34	— 97
	32. Do. (West)	0·02	0·09	—0·07	0·02	0·09	— 78
Bombay and Malabar Coast Districts (Madras)	33. Malabar Coast	0	0·07	—0·07	0	0·07	— 100
	34. Madras (South Central)	0	0·09	—0·09	0	0·09	— 100
	35. Coorg	0	0·10	—0·10	0	0·10	— 100
	36. Mysore	0	0·01	—0·01	0	0·01	— 100
	37. Konkan	0	0	0	0	0	0
	38. Bombay Deccan	0	0·02	—0·02	0	0·02	— 100
	39. Hyderabad (North)	...	...	...	...	...	...
	40. Khandesh	0	0·01	—0·01	0	0·01	— 100
Central Provinces and Berar	41. Berar	0	0·06	—0·06	0	0·06	— 100
	42. Central Provinces (West)	0	0·05	—0·05	0	0·05	— 100
	43. Central Provinces (Central)	0	0·06	—0·06	0	0·06	— 100
	44. Central Provinces (East)	0	0·09	—0·09	0	0·09	— 100
Bombay (North)	45. Gujarat	0	0	0	0	0	0
	46. Kathiawar	0	0·04	—0·04	0	0·04	— 100
	47. Sind	0	0·04	—0·04	0	0·04	— 100
	48. Baluchistan Hills	0	0·02	—0·02	0	0·02	— 100
Rajputana and Central India.	49. Central India (East)	0	0·05	—0·05	0	0·05	— 100
	50. Rajputana (East) and Central India (West)	0	0·03	—0·03	0	0·03	— 100
	51. Rajputana (West)	0	0·07	—0·07	0	0·07	— 100
Madras	52. East Coast (North)	0	0·06	—0·06	0	0·06	— 100
	52(a) Do (do.) (a)	0	0·11	—0·11	0	0·11	— 100
	53. Hyderabad (South)	0	0·02	—0·02	0	0·02	— 100
	54. Madras (Central)	0	0	0	0	0	0
	55. East Coast (Central)	0	0·02	—0·02	0	0·02	— 100
	56. Do. (South)	0	0·03	—0·03	0	0·03	— 100
	57. Madras (South)	0	0·18	—0·18	0	0·18	— 100

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SIMLA, *the 11th March 1897.*

DENZIL IBBETSON,
Secretary to the Government of India

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 13th March.*—There was no rain except trivial showers in Madura, Tinnevelly and Malabar. The water-supplies are diminishing; cultivation to some extent under wells and irrigation works have supply. The standing crops have withered or are withering in the Deccan, except under canals and wells; elsewhere they are fair. The harvest continues with fair outturn in the central, southern and west coast districts and middling to poor elsewhere. Pasture is scarce except in the southern districts; but fodder is available save in the Deccan and Vizagapatam districts. The condition of cattle is good except in the Deccan, where they are getting emaciated from want of food and water. Prices are slightly easier in parts of the Circars and Deccan, but show a tendency to rise elsewhere. The numbers on relief are:—relief workers: 15,757 men, 33,109 women, 14,262 children; total 63,128 in the Deccan. Kitchen inmates (dependants).—77 men, 222 women, 3,504 children; total 3,803 in the Deccan. Others.—107 men, 146 women, 322 children, total 575 in Kurnool, Bellary, Anantapur and Ganjam; otherwise gratuitously relieved:—8 men, 2 women, 8 children; total 18 in Ganjam. Weavers.—5,489 men and 4,466 women relieved at their own trade in Kurnool, Bellary and Cuddapah, making total workers 73,083 in the Deccan, and gratuitously relieved 4,396 in the Deccan and Ganjam; total number relieved 77,479. Prices by which wages regulated are:—Kurnool, Bellary and Cuddapah 13½; Anantapur 14 seers per rupee.

Bombay.—*For week ending 16th March.*—The standing crops have been damaged by drought in four talukas of Karachi; by locusts in two of Karachi and one of Hyderabad; by frost in Shikarpur and five talukas of Hyderabad, by winds in parts of Shikarpur and the Upper Sind Frontier; by blight in two talukas of Ahmednagar; otherwise they are thriving in Sind and Gujarat; but indifferent elsewhere. The autumn harvesting is completed except in Karachi and Khandesh. The harvesting of the late crops is in progress in parts of Gujarat, Deccan, Karnatak, Konkan, Kathiawar, Wadhwan and Baroda. Preparations for the next season have commenced in parts of ten districts. Fodder is sufficient except in the Deccan, Belgaum, Ratnagiri, Shikarpur and parts of Karachi. The grain-supply is generally sufficient in affected districts. Cotton-picking continues in Ahmedabad, Broach, Surat, Dharwar and Baroda. The condition of agricultural stock is deteriorating in Poona, Ahmednagar, Sholapur, Bijapur and Belgaum, healthy elsewhere except in parts of Karachi, Shikarpur, Hyderabad, Ratnagiri and Kanara. Prices are rising in parts of Kolaba, Ratnagiri, Poona, Sholapur and Bijapur; falling in parts of Ratnagiri, Sholapur and Bijapur; stationary in Surat and parts of Kolaba, Poona and Bijapur. Prices in affected districts are:—Dharwar 13; Belgaum 11; Bijapur 10½, Sholapur 9⅞; Ahmednagar 9⅔; Nasik 9½; Satara 9¼; Khandesh 8⅔; Kolaba 8⅓ seers per rupee. The average daily numbers on relief works including dependants are:—Bijapur 79,984; Sholapur 111,686; Ahmednagar 94,011; Poona 18,167; Nasik 36,017, Satara 29,193; Khandesh 32,669, Belgaum 6,143; total 407,870, of which 292,456 are relief workers and 115,414 dependants. Of relief workers, excluding Belgaum, details for which are not reported, 90,555 are men, 126,324 women, 75,313 children. The numbers on gratuitous relief are:—Bijapur 8,498, including 64 persons in one poor-house; Sholapur 6,545; Ahmednagar 2,320, including 44 persons in two poor-houses; Poona 4,611; Nasik 156; Satara 16; Belgaum 503; Dharwar 513; total 23,162, of which, excluding Belgaum, 12,146 are men, 6,227 women and 4,286 children. Total number relieved 431,032.

Bengal.—*For week ending 15th March.*—There were slight showers of rain in many districts during the week. The rain was accompanied by hail and storm in places in Bhagalpur and Palamau, where some damage to the standing crops is reported. Ploughing is going on, and sowing of early rice and jute has begun in North Bengal. More rain is required generally. Spring rice is doing well. The harvesting of the spring crops and the collection of opium are in progress. The opium has suffered from blight in Chapra and Hajipur. The prospects of the *mahua* (*Bassia latifolia*) crop in Chota Nagpur continue favourable except in Palamau, as previously reported. The pressing of sugarcane continues, and the plantation of cane has begun in some districts. The price of common rice shows slight rises in some districts and slight falls in others. In the distressed districts the prices of the staple grain on which the famine wage is based are—Nadia (common rice) 9 seers, Khulna (common rice) 10 seers, Rajshahi (common rice) $9\frac{3}{4}$ seers, Patna (common rice) $10\frac{1}{2}$ seers, Shahabad (common rice at Bhabua) $8\frac{1}{2}$ seers, Saran (Indian-corn) 10 seers 6 chittacks, Champaran (Indian-corn) $9\frac{1}{2}$ seers, Muzaffarpur (Indian-corn) $10\frac{1}{2}$ seers, Darbhanga (Indian-corn) $6\frac{3}{4}$ seers, Bhagalpur (common rice) $9\frac{1}{2}$ seers per rupee.

The numbers on relief on Saturday, 13th March, were:—Nadia 12,396; Murshidabad 1,456; Khulna 3,914; Rajshahi 643; Pabna 191, Patna 273, Shahabad 17,863; Saran 33,119; Champaran 205,386, Muzaffarpur 48,090; Darbhanga 140,034; Bhagalpur 17,481; Hazaribagh 1,856; Palamau 4,304, Manbhum 5,617; Puri 3,499; total 497,082, against 454,365 in the previous week.

This total is distributed as follows:—

	Men.	Women.	Children.	Total.
Relief workers	13,124	108,624	54,147	295,895
Dependants	1,[illegible]92	1,102	12,631	14,795
Relieved in poor-houses	702	417	402	1,521
Otherwise relieved	36,000	88,483	52,654	178,127
Test-workers	4,454	1,546	744	6,744
Private relief—				
Relief works—				
Darbhanga Raj	13,716	4,684	1,571	19,971
Hatwa	1,760	1,579	1,189	4,528
Gratuitous relief—				
Darbhanga Raj	1,865	4,383	3,614	9,862
Hatwa	175	249	181	605
Manjha	97	17	11	125

North-Western Provinces and Oudh.—*For week ending 17th March.* Save for a very light shower in Dehra Dun and a sprinkling in Fyzabad and Mirzapur, there was no rain during the week. Harvesting is in active progress except in the hill tracts and in the districts of the Meerut Division. Unirrigated and late sown crops have been somewhat damaged by high west winds in some districts. Opium is being collected in almost all districts where it has been sown. Sowing of cane continues in places. The numbers in receipt of relief on Saturday, the 13th March, in 19 districts officially recognised as distressed, were as follows:—Agra 34,517, Etawah 17,572, Cawnpore 65,[illegible]2, Fatehpur 39,544, Banda 228,702, Hamirpur 72,143, Allahabad 178,498, Jhansi 76,177, Jalaun 91,898, Mirzapur 63,544, Jaunpur 32,505, Goraghpur 38,400, Azamgarh 9,506, Lucknow 87,675, Unao 47,246, Rae Bareli 58,421, Sitapur 37,763, Hardoi 111,43[illegible], Barabanki 8,140; total 1,290,172. This total is distributed as follows among the various methods of relief prescribed by the Famine Code which are in operation:—employed on relief works 822,637; relieved as dependants 197,050; relieved in "poor-houses" 30,101; relieved under other provisions of the Famine Code 240,384; total 1,290,172. The numbers relieved in 18 districts which are under observation and not yet officially recognised as distressed were on the same date as follows:—relieved on test works 39,870; relieved in "poor-houses" 9,105; relieved under other provisions of the Famine Code 37,741; total 86,716, the grand total in receipt of relief on the last day of the week was therefore 1,376,888. The decrease in numbers on relief is due partly to the employment of the

people in harvesting the crops and partly to reduction of the famine wage in consequence of easier prices. Supplies are generally sufficient. Fodder is still somewhat scarce and dear in places. Prices are falling slightly. The price of the staple food-grain on which the famine wage is based varied from $9\frac{1}{4}$ to 12 seers per rupee in the districts officially recognised as distressed.

Punjab.—*For week ending 16th March.*—Rain averaging about $\frac{1}{10}$ of an inch has fallen in Mooltan; $\frac{1}{8}$ in Gujranwala; $\frac{1}{3}$ in Peshawar and Dera Ismail Khan; and $\frac{9}{10}$ in Rawalpindi. Rapeseed and barley are already being cut in Gurgaon. Sowings of the extra spring crops are in progress. Ploughing for the autumn crops is going on in some districts. Sowings of sugarcane have commenced in Rohtak, Gurgaon and Gujranwala. Cotton is also being sown in Gurgaon. Crops irrigated by canals and wells are generally in fair condition except those sown on brackish wells and late on canal lands in Rohtak. Crops on inundated lands and those dependent on rain are in poor condition and are suffering. Prospects are below average in Delhi. The recent rain has improved prospects of standing crops in Peshawar and Dera Ismail Khan. More rain is urgently wanted in Jullunder, Sialkot, Shahpur and Dera Ismail Khan. The stocks of food-grain have been exhausted in Hissar, Delhi, Shahpur and parts of Gurgaon, where imports are meeting requirements; are declining in Rohtak, Jullunder and Ferozepore; are insufficient with the cultivators of Amritsar; average in Peshawar; and are getting low in Gujranwala, where importations are also brisk in these days. High dry westerly winds and early setting in of the hot weather have damaged the crops more or less in Rohtak, Gurgaon, Karnal, Jullunder, Ferozepore, Sialkot and Gujranwala. The wind is still blowing in Karnal. Hail fell in parts of Peshawar, but did no damage. Cattle are generally in poor condition for insufficiency of fodder; they are dying of starvation in Hissar and Rohtak; but are said to be in good condition in Amritsar and Peshawar and average in Sialkot. Fodder is generally scarce; it is sufficient in Peshawar. The average number of relief workers and dependants, etc., was as follows:—relief workers 30,412 men, 35,469 women, 18,758 children; dependants:—1,082 men, 1,749 women, 19,429 children, relieved in poor-houses—694 men, 741 women, 498 children; otherwise relieved—2,830 men 3,577 women, 2,521 children, test workers:—148 men, 141 women, 108 children. Details not given for 2,841 persons otherwise relieved in Gujrat. The total number of workers, dependants, etc., in the Punjab was 126,968. Test-works seem to have been closed in Rawalpindi. Prices are generally high and are still rising in most districts; they are falling slightly in Amritsar and are stationary in some districts. Wheat is selling from 7 to 10 seers; gram $9\frac{1}{4}$ to $10\frac{1}{2}$; great millet $9\frac{3}{4}$ to 11; bulrush millet 9 to $11\frac{1}{4}$ and maize $9\frac{1}{2}$ to 11 seers per rupee. Prices of staple food-grains on which the famine wage is calculated are:—Rohtak gram 10 and barley 11 seers; Delhi bulrush millet $8\frac{1}{2}$; Karnal maize and gram $9\frac{1}{2}$; Ludhiana maize 11; Ferozepore gram and great millet $10\frac{3}{4}$, Lahore wheat 10, and Indian-corn $9\frac{1}{2}$, and Gujrat maize flour 9 seers per rupee.

Central Provinces.—*For week ending 16th March.*—The weather is generally clear, the days are hot and the nights cool. Harvesting of the spring crops still continues, but is nearly completed in most districts. Threshing is in progress. The mahua (*Bassia latifolia*) crop is good in Saugor; fair in Damoh, Chhindwara and Bhandara; but some damage has been caused by cloudy weather in Balaghat. Fodder and water are sufficient except in parts of Hoshangabad, Seoni, Wardha and Sambalpur. Prices fluctuate slightly; they are somewhat easier in Saugor; but there is a tendency to rise in Chanda, Nimar and Hoshangabad. The numbers on relief works and on gratuitous relief have increased in most districts, especially in Saugor, Damoh, Narsinghpur, Hoshangabad and Raipur. In Jubbulpore the decrease of relief workers is due to harvest operations. The numbers on relief works are:—Saugor 25,737; Damoh 18,633; Jubbulpore 47,361; Mandla 18,753, Seoni 6,000; Narsinghpur 21,443; Hoshangabad 35,713; Nimar 111; Betul 15,772; Chhindwara 6,541; Nagpur 2,670; Chanda 2,198; Bhandara 12,259; Balaghat 17,454; Raipur 31,640; Bilaspur 13,831. Total 276,125. The numbers receiving gratuitous relief are:—Saugor 15,411; Damoh 3,790; Jubbulpore 25,357; Mandla 5,232, Seoni 2,243; Narsinghpur 7,508; Hoshangabad 8,551; Nimar 159; Betul 2,936; Chhind-

wara 2,735; Nagpur 1,880; Chanda 408; Bhandara 2,422; Balaghat 5,471; Raipur 8,115; Bilaspur 7,267. Total 99,545. Details from 15 out of 16 districts are:—on relief works—94,377 men, 115,304 women; 65,444 children, with 1,000 unclassed; dependants:—1,030 men, 1,043 women, and 32,513 children, with 13,939 unclassed; poor-houses:—5,597 men; 5,585 women; and 7,500 children, otherwise relieved: 4,025 men, 6,214 women, and 6,068 children, with 14,419 unclassed. There were also 96,018 persons on railway and private works in Saugor, Damoh, Jubbulpore, Chhindwara, Bhandara, Balaghat, Raipur and Bilaspur. Total number in receipt of relief 375,670. The prices of the staple food-grains on which the famine wages are based are:—Saugor, Seoni and Betul 9; Damoh, Narsinghpur, Nimar, Wardha and Bilaspur 10; Jubbulpore and Nagpur 11; Hoshangabad and Bhandara 9½, Chhindwara, Chanda and Raipur 10½, and Balaghat 8 seers per rupee.

Burma.—*For week ending 13th March.*—In Lower Burma the dry weather paddy crops are ripening in Tavoy. In Upper Burma the transplanting of dry weather paddy is completed in some places and is progressing in others. Harvesting of the miscellaneous crops continues. The condition of the standing crops is generally good. The price of paddy has fallen slightly in Thongwa and Amherst, considerably in Upper Chindwin, and risen slightly in Henzada, Myaungmya, Tavoy, Mandalay and Pakokku, elsewhere it is stationary. The numbers on relief works are:—Meiktila 1,870, Myingyan 7,732, and on gratuitous relief:—Meiktila 133, Myingyan 1,720, Yamethin 302. Total number in receipt of relief 11,835. The price of rice in the affected districts was:—Meiktila 8 seers 12 chittacks, Myingyan 10 seers 4 chittacks per rupee.

Assam.—*For week ending 16th March.*—Slight rain has fallen in almost all districts. More rain is wanted in Goalpara, Kamrup and Nowgong. The ploughing for early rice and pressing of sugar-cane continue. Prices:—Common rice, Silchar 9, Sylhet, Gauhati and Tezpur 10, and Sibsagar 11 seers per rupee. Fodder is insufficient in Cachar, Nowgong, Sibsagar and the Khasi and Jaintia Hills, and in parts of the Goalpara and Kamrup districts. Water is scanty in Nowgong, Sibsagar and parts of the Goalpara district.

Mysore and Coorg.—*For week ending 17th March.*—MYSORE: Prospects are fair. Prices have risen slightly in Bangalore and Kadur.

COORG:—Rain is much needed. No crops are standing. Prices are normal. Water and fodder for cattle are sufficient.

Berar and Hyderabad.—*For week ending 16th March.*—BERAR: The weather is warm. Harvesting of the winter crops continues. Threshing of wheat and linseed is in progress. Land is being prepared for the next rain crop. Fodder and water are inadequate to wants throughout the province. Prices of food-grains have risen during the week. 14,521 persons were employed on relief works. The information regarding the number of workers employed and the prices prevailing in Amraoti and Buldana has not been reported. Prices:—jowar, Akola 10; Basim 9¾; Melghat 7 seers per rupee.

HYDERABAD:—No rain during week. Harvesting of spring crops continues. Fodder, pasture and water scarce. Aggregate number of persons employed on relief works in Gulburga, Raichur, Lingsagar and Naldrug:—4,712. Prices:—wheat 6½, coarse rice 6½ and juari 10¾ seers per current sicca rupee.

Central India.—*For week ending 16th March.*—No rain fell in Central India during the week. Agricultural operations are in progress in all Agencies. The spring crops are in good condition in Baghelkhand, Malwa and in one district of Gwalior; fair in Bhopal, Bhopawar and four districts of Gwalior; bad and indifferent in remaining districts of Gwalior. Agricultural stock is in fair condition in Bhopal; good in Baghelkhand, Malwa, Bhopawar and five districts of Gwalior; bad and indifferent in remaining districts of Gwalior. Pasturage is fair in Bhopal and Malwa; good in Baghelkhand and Bhopawar, and in two districts of Gwalior; bad and indifferent in remaining districts of Gwalior. Prices are above normal in Baghelkhand, Malwa and Bhopawar; steady elsewhere. The

opium crops are fair in Bhopal Bhopawar and one district of Gwalior; good in Malwa and two districts of Gwalior. The number of persons employed on famine relief works were:—in Gwalior 21,832; Baghelkhand 67,428. On gratuitous relief: 20,666 in Gwalior and 4,199 in Baghelkhand. Total number of persons relieved 114,125. Prices 10 to 10½ in Gwalior and 11 seers per rupee in Baghelkhand. Report from Bundelkhand not received.

Rajputana.—*For week ending 17th March.*—Rainfall:—7 cents in Reni, in Bikanir; none elsewhere. Agricultural operations are fair in Kherwara; commencing in Bhurtpur, poor in Dholepore, and satisfactory elsewhere. The standing crops are ripening in one State; fair in another; thriving in two; poor in one; suffering from high winds in parts of Ulwar; and are good elsewhere. The harvest is very good in Kherwara; favourable in Marwar and Jeypur; good in Jhallawar; moderate in Bhurtpur; and below average in Haraoti. Cattle lean in Bhurtpur; in fair condition in four States; and good elsewhere. Pasturage or fodder fair in Haraoti, failing in Dholepore and Bhurtpur; scarce in some tehsils of Jeypore; and sufficient elsewhere. Prices are high in one State; falling in three; rising in two; and steady elsewhere. The number of persons on relief works was:—Marwar 4,592; Kotah 752; Tonk 63; Dholepore 5,665; Bikanir 11,801; Jaisulmere 825; and on gratuitous relief:—Marwar 1,044; Tonk 1,302; Bhurtpur 489; Bikanir 3,493; Jaisulmere 106. Total number in receipt of relief 30,132. The prices of the staple food-grains on which the famine wages are based are:—Marwar 8 to 11; Kotah 14½; Tonk 10 seers 5 chittacks; Dholepore 11 seers 4 chittacks; Bhurtpur 10 seers 2 chittacks; Bikanir 9 seers 2 chittacks to 8 seers 2 chittacks; Jaisulmere 8 9/16 seers per rupee.

Kashmir.—*For week ending 16th March.*—The weather is fine. The spring crops are generally in good condition. Prices continue a little below normal. Price:—24 seers per rupee.

Jammu Province.—*For week ending 17th March.*—No rain. Prices stationary. Fodder scanty. Price:—9½ seers per rupee.

Nepal.—*For week ending 13th February.*—Weather is warm with very high westerly winds. Land is ready for Indian corn and early rice, but rain is wanted. Prospects of spring harvest are good. Prices:—8 seers per rupee.

The total numbers in receipt of relief during the preceding and present weeks are as follows:—

Name of Province.	Preceding week.			Present week.			Increase or Decrease.
	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	
Madras	58,244	12,165	70,409	63,128	14,351	77,479	+ 7,070
Bombay	396,614	20,856	417,470	407,870	23,162	431,032	+ 13,562
Bengal	293,657	160,708	454,365	317,434	179,648	497,082	+ 42,717
North-Western Provinces and Oudh	1,221,176	330,046	1,551,222	1,059,557	317,331	1,376,888	— 174,334
Punjab	104,441	9,458	113,899	113,290	13,672	126,968	+ 13,069
Central Provinces	244,633	91,336	335,969	276,125	99,545	375,670	+ 39,701
Burma	19,913	3,883	23,796	9,611	2,224	11,835	— 11,961
Berar	12,818	...	12,818	14,521	...	14,521	+ 1,703
Hyderabad	4,385	...	4,385	4,712	...	4,712	+ 327
Central India	105,559	14,102	119,661	89,260	24,865	*114,125	— 5,536
Rajputana	23,237	5,947	29,184	23,698	6,434	30,132	+ 948
Total	2,484,677	648,501	3,133,178	2,379,212	681,232	3,060,444	— 72,734

* Bundelkund figures not reported.

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GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY STATISTICS.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST JANUARY TO 7TH MARCH 1896, AND FROM 1ST JANUARY TO 6TH MARCH 1897.

N.B.—As regards the figures in column *Total Earnings from 1st January 1897*, audited figures have been used as far as possible.

Railway	Average earnings per mile per week during the first-half of 1896.	Week ending 7th March 1896. Mean mileage worked.	Week ending 7th March 1896. Earnings. Total.	Week ending 7th March 1896. Earnings. Per mile open per week.	Week ending 6th March 1897. Mean mileage worked.	Week ending 6th March 1897. Earnings. Total.	Week ending 6th March 1897. Earnings. Per mile open per week.	Earnings from 1st January to 7th March 1896.	Earnings from 1st January to 6th March 1897.	Increase.	Decrease.
	K	Miles.	K	K	Miles.	K	K	K	K	K	K
State lines worked by companies.											
Standard gauge—											
East Indian	614	1,733	10,75,825	621	1,734	12,36,000	713	1,11,08,349	1,10,00,000	...	1,08,349
Bengal Central (a)	129	125	17,625	141	125	18,100	145	1,50,431	1,03,000	6,569	...
Bengal-Nagpur	160	802	1,47,087	171	802	1,31,000	152	15,00,005	13,45,000	...	2,15,005
Indian Midland (b)	141	752	84,094	112	752	93,100	124	10,31,713	10,43,000	11,287	...
East Coast (state) (Bezwada extn.)	160	21	2,935	140	21	3,400	162	39,201	31,000	...	7,601
Bezwada-Madras (Maor.-Ennore)	157	9	1,270	141	9	800	89	(c) 4,747	13,000	8,253	...
Metre gauge—											
Rajputana-Malwa (d)	257	1,789	4,65,800	260	1,815	4,20,000	231	46,57,036	37,72,000	...	8,85,036
Palanpur-Deesa	76	17	970	57	17	900	53	7,437	7,800	363	...
South Indian	176	1,042	1,67,023	160	1,04	1,50,000	150	15,81,077	15,73,000	...	8,077
Mayavaram-Mutupet	85	54	3,518	65	54	3,500	65	36,313	43,400	6,587	...
Southern Mahratta (e)	1	1,105	1,62,130	139	1,105	1,29,000	111	13,13,251	11,14,000	...	1,99,251
Bengal and North Western (f)	105	750	1,34,435	178	819	1,08,000	132	11,85,870	10,33,000	...	1,52,870
Rohilkund and Kumaon (Lucknow-Bareilly section)	84	231	19,009	85	231	17,900	77	1,92,232	1,53,000	..	39,232
Assam-Bengal	86	151	15,541	98	300	26,100	75	1,59,887	2,01,000	41,113	...
TOTAL	202	8,715	23,97,981	204	[illegible]	23,44,000	200	2,33,34,155	2,14,92,000	...	18,41,155
State lines worked by the State.											
Standard gauge—											
North Western (state) (g)	235	2,144	6,01,735	250	[illegible]	6,25,000	225	59,08,140	53,63,000	...	5,45,140
Oudh and Rohilkund (state) including the metre gauge link	238	771	1,52,351	229	820	1,58,000	205	18,99,619	15,18,000	...	3,81,619
Eastern Bengal (state) including metre and 2'-0" gauges	290	[illegible]	2,41,724	290	814	2,20,000	270	23,81,619	21,70,000	...	2,09,619
East Coast (state)	108	482	38,027	78	532	40,000	75	4,00,049	4,03,000	23,351	...
Metre gauge—											
Burma (state) (h)	191	880	1,70,357	195	880	1,91,000	217	19,20,153	21,02,000	1,79,847	...
Special gauge—											
Jodhpur (state) (provincial)	44	25	[illegible]	31	25	2,200	88	8,538	17,000	8,462	..
Cherra Company (sub) (state prov.)	67	8	[illegible]	75	8	400	50	3,045	4,000	...	445
TOTAL	229	5,904	[illegible]	241	[illegible]	13,70,000	210	1,25,35,772	1,16,10,000	..	9,25,172
Lines worked by guaranteed cos											
Standard gauge—											
Great Indian Peninsula (i)	541	1,496	7,[illegible]	[illegible]	1,491	[illegible]	409	82,32,100	60,59,000	...	21,73,100
Bombay, Baroda and Central India	216	460	3,40,743	752	491	2,[illegible]	414	35,73,425	25,90,000	..	7,83,425
Madras	251	840	2,01,[illegible]	240	840	2,[illegible]	269	19,31,774	19,34,000	[illegible]	..
TOTAL	4[illegible]	[illegible]	12,70,3[illegible]	400	2,792	11,15,000	399	1,35,37,297	1,05,83,000	.	29,54,297
TOTAL (GUARANTEED AND STATE)	2[illegible]	17,170	43,00,035	254	17,053	14,30,100	258	4,91,07,524	4,30,06,200	.	54,21,324
Assisted companies.											
Standard gauge—											
Delhi-Umballa-Kalka	159	161	24,3[illegible]	152	161	24,100	150	2,42,[illegible]73	2,07,000	...	10,[illegible]73
Tarkessar	300	22	8,003	364	22	11,[illegible]	5[illegible]	63,159	62,000	...	55[illegible]
Metre gauge—											
Rohilkund and Kumaon (Coy.'s sec.)	12[illegible]	06	7,0[illegible]	116	10[illegible]	13,200	200	48,507	53,500	4,993	
Dehra Dooun	112	30	3,304	110	30	4,000	111	37,101	33,100	.	4,001
Dibru-Sadiya	160	78	13,[illegible]	174	78	13,[illegible]	20[illegible]	1,12,723	1,35,000	23,2[illegible]	
Special gauge—											
Darjeeling Himalayan	301	51	16,01[illegible]	314	51	1[illegible]	190	1,14,383	1,00,000		13,383
TOTAL	175	414	73,744	178	414	[illegible]	179	5,92,500	5,92,200	..	6[illegible]
Lines owned by native states and worked by other agencies.											
Standard gauge—											
Lima-Godhra	22	73	1,049	14	74	2,[illegible]	2	11,935	20,700	8,762	
Bhojal Bujos	45	114	1,430	13	114	[illegible]	9[illegible]	11,9[illegible]	1,14,000	1,02,0[illegible]	.
Nagda-Ujjain	...	...	...	..	34	1,[illegible]	5		15,400	1,400	...
The Secunderabad guaranteed state	200	333	61,220	199	333	72,[illegible]	[illegible]	6,[illegible]002	6,55,000	.	[illegible]
The Oudh and Tirhut	228	13	1,074	82	13	80	[illegible]	1,[illegible]	9,030	..	4,72[illegible]
Bengal and Assam	220	105	15,1[illegible]	140	105	13,2[illegible]	14[illegible]	2,36,[illegible]14	1,40,000		96,294
Nizam Guaranteed	270	10	2,735	274	10	4,[illegible]	4[illegible]	[illegible]	34,500	7,501	...
Metre gauge—											
Southern Mahratta (Mysore sec.)	98	302	3[illegible]90	100	302	3[illegible]	104	3,31,7[illegible]	3,23,000		8,70[illegible]
The Cuckwar's Akmsana	111	93	7,772	84	93	6,[illegible]	[illegible]	3,[illegible]33	59,200		4,[illegible]33
[illegible]	87	29	2,015	69	29	2,000	[illegible]	2,[illegible]029	21,000		2,029
Metre gauge—											
The Gaekwar's Dabhoi	90	72	6,293	87	72	5,500	79	54,002	43,300	...	10,702
[illegible] Dehat	60	22	1,6[illegible]0	75	22	1,100	5[illegible]	[illegible]440	12,000	.	648
TOTAL	130	1,229	1,42,207	116	1,264	1,5[illegible]400	12[illegible]	[illegible]	14,51,300	.	11,015
Lines owned and worked by native states.											
Metre gauge—											
Bhavnagar-Gondal-Junagarh-Porbandar	145	334	49,[illegible]80	148	334	49,000	149	[illegible]77	3,71,000	.	82,697
Jetalsar Rajkot	86	46	4,119	90	46	3,000	109	[illegible]	35,300	..	4,010
Jodhpur-Bickaneer	78	304	2[illegible]	79	304	28,500	79	[illegible]	2[illegible],300	...	20,775
Udeypur-Chitor (k)	43	61	3,042	50	60	2,300	38	[illegible]	20,200	...	5,492
Special gauge—											
Morvi	87	94	6,521	73	94	6,[illegible]	72	[illegible]	99,000	.	4,249
TOTAL	101	899	92,101	102	892	87,800	113	[illegible]	[illegible]	...	1,13,193
GRAND TOTAL	20[illegible]	19,712	51,70,31[illegible]	203	20,202	50,60,700	250	5,20,[illegible]	4,[illegible]		55,50,20[illegible]

(a) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company. The working of this line has been taken in hand by the Company from the 1st January 1897.

(b) Includes the Bhopal-Itarsi railway.

(c) Total earnings from 22nd February to 7th March 1896.

(d) Includes the Godhra-Rutlam-Nagda railway.

(e) Includes the Gundakal-Guntakal section.

(f) Includes the Tirhoot state railway. Although for convenience [illegible]

(g) Includes the Jammu and [illegible] the Hyderabad-Shadipalli railways.

(h) This line has been transferred to a company from the 1st September 1896, but until [illegible] the line to be formally taken over, it was [illegible] to the state on behalf of the company.

(i) Includes the Wardha Coal [illegible] Khamgaon, and the Amraoti railway.

(k) [illegible]

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

No. XLVI OF 1896-97.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total earnings from 1st April 1896*, audited figures have been used as far as possible.

Railway.	Average earnings per mile per week in 1895-96.	Week ending 7th March 1896. Mean mileage worked.	Week ending 7th March 1896. Earnings. Total.	Week ending 7th March 1896. Earnings. Per mile open per week.	Week ending 6th March 1897. Mean mileage worked.	Week ending 6th March 1897. Earnings. Total.	Week ending 6th March 1897. Earnings. Per mile open per week.	Earnings from 1st April 1895 to 7th March 1896.	Earnings from 1st April 1896 to 6th March 1897.	Increase.	Decrease.
	R	Miles.	R	R	Miles.	R	R	R	R	R	R
State lines worked by companies.											
Standard gauge—											
East Indian	609	1,733	10,75,825	621	1,734	12,36,000	713	5,08,75,540	5,01,46,000	...	7,29,540
Bengal Central (a)	144	145	17,028	141	145	18,100	145	8,81,085	8,84,000	2,915	...
Bengal-Nagpur	140	862	1,47,087	171	862	1,31,000	152	59,57,044	55,36,000	...	4,21,044
Indian Midland (b)	120	752	84,094	112	752	93,100	124	45,52,542	49,33,000	4,20,458	...
East Coast (state) (Bezwada extn.)	194	21	2,935	140	21	3,400	162	1,94,155	1,33,000	...	59,155
Bezwada-Mad. (Mad.-Ennur sec.)	158	9	1,270	141	9	800	89	(c) 4,747	65,000	60,453	...
Metre gauge—											
Rajputana-Malwa (d)	253	1,789	4,65,800	260	1,815	4,20,000	231	2,20,41,222	1,84,33,000	...	36,02,222
Palanpur-Deesa	42	17	970	57	17	900	53	34,416	48,600	14,184	...
South Indian	167	1,042	1,67,023	160	1,042	1,50,000	150	84,49,044	83,57,000	...	92,044
Mayavaram-Mutupet	88	54	3,515	65	54	3,500	65	2,31,039	2,33,000	1,961	...
Southern Mahratta (e)	117	1,165	1,62,130	139	1,165	1,29,000	111	65,45,301	64,44,000	...	1,01,301
Bengal and North-Western (f)	144	756	1,34,435	178	819	1,08,000	132	52,29,155	51,88,000	...	41,155
Rohilkund and Kumaon (Lucknow-Bareilly section)	72	231	19,069	85	231	17,900	77	7,46,157	7,21,000	...	25,157
Assam-Bengal	70	159	15,591	95	300	20,000	75	(g) 3,74,313	6,16,000	2,41,687	...
TOTAL	254	8,715	22,97,981	264	9,000	23,44,000	260	10,61,16,337	10,17,50,800	...	43,65,537
State lines worked by the State.											
Standard gauge—											
North Western (state) (h)	255	2,644	6,61,756	250	2,750	6,29,000	225	3,23,03,809	2,66,81,000	...	56,22,809
Oudh and Rohilkhand (state) including the metre gauge link	234	797	1,82,351	229	820	1,68,000	205	90,10,887	76,36,000	...	13,74,887
Eastern Bengal (state) including metre and 2'-6" gauges	337	813	2,40,890	296	814	2,26,000	278	1,33,89,449	1,40,35,000	6,45,551	...
East Coast (state)	94	488	35,027	72	535	43,000	82	19,94,952	21,30,000	1,05,048	...
Metre gauge—											
Burma (state) (i)	109	850	1,75,327	196	889	2,01,000	227	64,30,734	72,73,000	8,42,266	...
Special gauge—											
Jorhat (state provincial)	58	28	1,075	38	28	2,200	78	76,769	86,800	10,031	...
Cherra-Companygan (state prov.)	57	8	662	75	8	400	50	21,490	23,710	2,220	...
TOTAL	239	5,664	13,00,034	229	5,915	12,70,600	210	6,36,99,090	5,78,05,500	...	58,34,590
Lines worked by guaranteed cos.											
Standard gauge—											
Great Indian Peninsula (j)	446	1,490	7,21,821	484	1,491	6,66,000	446	3,17,52,700	2,93,10,000	...	24,42,700
Bombay, Baroda and Central India	758	491	3,48,743	712	491	2,93,000	614	1,63,74,570	1,49,13,000	...	14,61,570
Madras	253	840	2,01,759	240	847	2,20,000	260	1,03,35,141	1,01,44,000	...	1,91,141
TOTAL	437	2,791	12,72,324	455	2,732	11,79,000	399	5,84,92,112	5,34,73,000	...	50,19,112
TOTAL (GUARANTEED AND STATE)	279	1,170	48,66,333	294	17,560	47,33,100	268	22,77,66,539	21,30,29,300	...	1,48,17,239
Assisted companies.											
Standard gauge—											
Delhi-Umballa Kalka	169	101	24,303	152	101	24,100	150	13,02,183	11,91,000	...	1,11,183
Tarkessar	205	22	5,003	304	22	11,400	518	2,84,840	2,91,000	6,160	...
Metre gauge—											
Rohilkund and Kumaon (Co.'s sec.)	117	66	7,061	110	66	13,200	200	3,73,742	4,04,000	30,258	...
Bengal Dooars	139	30	5,974	110	30	4,000	111	2,30,356	2,35,000	5,044	...
Dibrugarh	150	75	13,575	174	75	15,700	201	5,85,065	6,16,000	30,935	...
Special gauge—											
Darjeeling-Himalayan	282	51	16,015	314	51	16,000	196	6,96,549	7,17,000	20,451	...
TOTAL	175	414	73,042	178	414	79,400	187	34,66,705	34,75,000	12,395	...
Lines owned by native states and worked by other agencies.											
Standard gauge—											
Lima-Ghond	19	73	1,049	14	74	2,000	27	(k) 10,639	93,700	83,061	...
Bhopal-Ujjain	7	114	1,430	12	114	10,800	95	(l) 13,878	4,01,000	4,00,122	...
Nagda-Ujjain	...	...	...	...	34	1,300	38	...	(m) 55,800	55,800	...
The Jeypore guaranteed state	184	333	66,220	199	333	72,300	217	29,71,724	29,51,000	19,676	...
The Gaekwar's Petlad	110	13	1,074	82	13	800	62	70,045	1,00,000	29,955	...
Rajputana-Bharmda	193	106	13,133	119	106	15,200	141	10,42,865	8,55,000	...	1,87,865
Total Code-heads	301	10	2,735	274	10	4,100	410	1,47,589	1,53,000	5,411	...
Metre gauge—											
Southern Mahratta (Mysore sec.) (n)	98	362	36,290	100	362	37,800	104	17,24,470	16,01,000	...	1,23,470
The Gaekwar's Michaud	68	93	7,774	84	95	6,200	67	3,02,423	3,90,000	87,577	...
Kolhapur	82	29	2,015	69	29	3,000	69	1,14,705	1,10,000	...	4,705
Special gauge—											
The Gaekwar's Dabhoi	72	72	6,253	87	72	5,500	76	[illegible]	2,10,000	...	20,947
Cooch Behar	48	22	1,050	75	22	1,100	50	49,202	63,000	13,938	...
TOTAL	121	1,229	1,44,207	116	1,204	1,59,400	129	6,34,350	71,37,400	4,03,050	...
Lines owned and worked by native states.											
Metre gauge—											
Bhavnagar-Gondal-Junagarh-Porbandar	121	334	49,280	148	334	42,900	149	15,04,958	17,04,000	...	1,99,958
Jetalsar-Rajkot	80	40	4,119	99	40	5,000	107	1,77,540	1,78,000	460	...
Jodhpore-Bikaneer	60	304	23,837	79	304	26,000	79	10,[illegible]841	11,48,000	1,18,159	...
Oodeypore-Chittor (o)	42	61	3,042	50	60	2,300	38	[illegible]	1,20,000	[illegible]	...
Special gauge—											
Morvi	78	94	6,821	73	94	6,800	72	3,50,013	3,53,000	[illegible]	...
TOTAL	85	899	92,101	102	898	82,800	103	35,38,410	35,05,000	...	30,710
GRAND TOTAL	259	19,712	51,70,345	263	20,202	50,00,700	250	24,14,43,110	22,72,29,700	...	1,42,13,510

(a) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company. The working of the line has been taken in hand by the company from the 1st January 1897.
(b) Includes the Bhopal-Itarsi railway.
(c) Total earnings from 22nd February to 7th March 1896.
(d) Includes the Godhra-Rutlam-Nagda railway.
(e) Includes the Guntakal-Mysore frontier section.
(f) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.
(g) This line has been transferred to a company from the 1st September 1896, but until arrangements are made for taking it to be formally taken over, it will be worked by the state on behalf of the company.
(h) Including the Wardha Coal, the Dhond-Manmad, the Khangaon, and the Amraoti railways.
(i) Total earnings from 1st May 1895 to 7th March 1896.
(j) Total earnings from 11th November 1895 to 7th March 1896.
(k) Total earnings from 15th July 1896 to 6th March 1897.
(m) Includes the Mysore Nanjangud and the Yesvantpur-Mysore frontier sections.
(n) This line is being worked by the Bombay, Baroda and Central [illegible]

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OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Weather Review of India for the week ending at 8 a.m. on Saturday, March 13th, 1897.

The principal feature in the weather of the past week has been the large disturbance which affected the Punjab and neighbouring regions between the 7th and the 10th. This depression occasioned a very large barometric rise and fall over North-West India, high winds and gales at all stations in that area, but particularly at the hill stations, and gave snow or rain to the Baluchistan and North-West Himalayas and rain to some submontane stations in the Punjab. The unsettled weather which accompanied this disturbance was succeeded by a rapid fall of temperature, and a cold wave appeared in the north-west and gradually spread right across Northern India during the last four days of the week. During the first three days of the period under review strong south-westerly winds were blowing from the Bay into Bengal and at this time showers were experienced in parts of North-East India. Conditions were hence very unsettled in North-Western India and slightly unsettled in North-Eastern India, during the week under review, but with these exceptions the weather was quiet and fine. Up to the 10th the heat was generally excessive over India, but on that day the cold wave, noticed above, appeared and the mean temperature fell to below the normal average in all provinces except Burma and Madras.

Daily Summary.—*Sunday, 7th March.*—The barometer was rising slightly over North-East India, but was falling elsewhere. The fall had been rapid over parts of the Punjab and of Rajputana, and a moderate depression

was shown with its centre between Bickaneer and Montgomery. Except in the north-west readings were very uniform. The winds were cyclonic in the north-west, southerly and south-westerly over the Bay, and variable elsewhere. The mean temperature was lower than usual over the Gangetic Plain, part of the Central Provinces, and on the Bombay coast, and higher than usual elsewhere. Light snow had fallen at Minimarg and light rain at Sibsagar, Chittagong, and Bhamo.

Monday, 8th March.—The barometer changes were generally slight, except in the extreme north-west where pressure was giving way briskly to rapidly. Readings were highest in North-East and lowest in North-West India. The winds had shifted to east up the Gangetic Plain, but elsewhere the general directions were unaltered. The mean temperature was lower than usual in North Bombay and along the Bombay coast, but was excessive in all other places—most so in the Madras Deccan and in Lower Bengal. Snow was falling in Kashmir, while heavy local showers of rain had been received at Silchar (2·30″) and Chittagong (1·19″)

Tuesday, 9th March.—The barometer had fallen rapidly to very rapidly over the Punjab, and a deep depression had appeared in the north of that province. At the same time pressure had increased in all other parts of the Indian area, and the two changes had resulted in steep gradients over North-West India. Strong cyclonic winds and gales prevailed in the north-west and abnormal easterly winds up the Gangetic Plain. Southerly winds continued over the west and north of the Bay and variable winds elsewhere. The mean temperature was excessive except over the Bombay coast districts and in Baluchistan. In the latter region a rapid fall of temperature had set in. Snow and rain had been received over Kashmir and Baluchistan and light rain had fallen at a few places in the Punjab and Assam.

Wednesday, 10th March.—The barometer had fallen slightly over Burma and North-East India, but had risen elsewhere. The recovery had been very rapid in North-West India and at Peshawar amounted to as much as 0·505″. The depression noticed over the North Punjab had disappeared, but a large low pressure area stretched over Northern India from Khushab in the west to Dacca in the east. Readings were high over the Indus Valley. Northerly and north-westerly winds were reported over North-West India and variable breezes elsewhere. The rapid fall of temperature which had commenced in Baluchistan on the 9th had continued and spread eastward over North-West India, where, at some stations, the change in the 24 hours preceding 8 A.M. had been as much as 12° to 15°. The mean temperature was below the normal average over Bombay, Rajputana, the Punjab and Baluchistan and was generally above elsewhere. At Peshawar the abnormal deficiency was as much as 8° while at Ranchi and Benares the abnormal excess was as much as 10°. Snow had fallen at some stations on the North-West Himalayas, and rain on the neighbouring plains. Showers had also been received over Chota Nagpur.

Thursday, 11th March.—The barometer had continued to rise over North-West India but had fallen in all other places. A large high pressure area overlay North-West India and a low pressure area Bengal, the intervening pressure gradients being fairly steep. Anticyclonic winds prevailed over the north-west and centre, northerly winds down the West Coast of the Peninsula, southerly winds over the west and north of the Bay, and variable breezes elsewhere. The cold wave noticed on the preceding day was steadily advancing eastward, and had reached as far as Jhansi, Saugor and Akola. The contrasts in the temperature conditions were again very marked; thus Purnea reported an abnormal excess of 9° and Hyderabad (S) an abnormal deficiency of 12°. Scattered showers had been received in parts of North-East India.

Friday, 12th March.—The barometer was rising over Bengal and parts of the Central Provinces and was falling elsewhere. As a consequence both the high pressure area in the north-west and the low pressure area in the north-east were less strongly marked than on the 11th, and readings were more uniform generally. The winds had shifted to the northward over Bengal, but were little changed elsewhere. The wave of cold had continued its steady easterly movement, and had reached Gaya and Hazaribagh. The coolest area relatively to the normal was Rajputana, Gujarat, Central India and part of the Central

Provinces, where abnormal variations of from —10° to —12° were reported. Light rain showers had fallen at a few places in the north-east.

Saturday, 13th March.—The barometer had fallen over Baluchistan, and the neighbouring parts of North-West India, but elsewhere there had been a general rise. A fresh low pressure area had appeared over the Indus Valley, while readings were highest over the east of Rajputana. The winds were westerly down the Gangetic Plain, northerly over Lower Bengal and the north of the Bay, north-easterly in the Central Provinces and variable elsewhere. The mean temperature exceeded the normal average over the Assam Valley, Burma and the east and south of the Peninsula, but was lower than usual in all other places. There had been no rain throughout India.

Temperature.—At the beginning of the week the mean temperature was generally excessive, and the amount of this excess gradually increased during the 8th and 9th, so that, by the latter date, the heat averaged 5° greater than usual over a very large part of the country. Then followed the deep depression in the north-west, noticed in the earlier part of this summary, and a rapid fall of temperature commenced in Baluchistan and quickly spread over the whole of India except the centre, south and east of the Peninsula and Burma. During the eastward advance of this cold wave the contrasts of temperature in different parts of the Indian region were very marked. The following gives temperature data for the week :—

Province.	March 1897.							Mean variation of week.
	7th.	8th.	9th.	10th.	11th.	12th.	13th.	
	°	°	°	°	°	°	°	°
Burma	+1·7	+1·6	+2·4	+2·9	+2·9	+1·8	+2·0	+2·2
Bengal and Assam	+2·4	+2·9	+5·0	+5·9	+6·3	+2·7	—2·6	+3·2
North-Western Provinces and Oudh	—0·3	+3·3	+6·9	+6·8	+2·4	—4·9	—5·1	+1·3
Punjab	+3·4	+3·6	+5·9	—2·5	—4·8	—6·0	—3·8	—0·6
Bombay	+1·1	+0·6	+1·1	+0·6	—1·5	—2·1	—2·1	—0·3
Central Provinces and Berar	—1·2	+2·8	+5·6	+5·0	+1·9	—4·4	—6·2	+0·5
Central India and Gujarat	+0·4	+3·0	+2·3	—0·2	—5·5	—8·9	—7·3	—2·3
Sind and Rajputana	+2·8	+4·9	+3·8	—3·4	—8·6	—8·3	—6·4	—2·2
Madras	+4·3	+3·3	+1·4	—0·2	+0·9	+2·3	+2·8	+2·1
MEAN FOR WHOLE OF INDIA	+1·6	+2·9	+3·8	+1·7	—0·7	—3·1	—3·2	+0·4

The hottest day (relatively to the normal) was thus the 9th and the coolest the 13th. The following are the highest temperatures reported on each day throughout the week for the whole country :—

March 7th	Cuddapah	106·2
" 8th	"	104·2
" 9th	Bellary, Akola	103·7
" 10th	Nagpur	103·1
" 11th	Yamethin	104·5
" 12th	Thyetmyo	105·1
" 13th	Cuddapah	104·2

Rainfall.—The rainfall conditions of the week under review have been generally similar to those which prevailed last week. The fall has taken place almost wholly over North-West and North-East India, but while the fall in the former area has been more restricted and lighter in the present than in the past week, the fall in the north-east has been more extensive and also heavier. There has been actually or practically no rain during the week over Burma, the Peninsula or the central parts of the country, while Bengal and Assam received more or less rain in all divisions except Orissa, and the Punjab received more or less rain in four out of the seven divisions of that Province.

The rainfall over Baluchistan and the Punjab occurred during the first-half of the week. It was associated generally with the disturbed conditions which

entered India from the westward during that period but more particularly with the deep cyclonic storm which appeared over the North Punjab on the morning of Tuesday March the 9th. Snow commenced on the higher ranges in Kashmir on the 7th and 8th, and continued during the 9th, when also rain was reported from Baluchistan and from Cherat, Murree, Chakrata, Mooltan, Dera Ismail Khan, Peshawar and Rawalpindi. The amount of rainfall received on this day was light on the plains (less than 0·20″), but was moderate to light on the hills. On the following day snow was reported from Murree and rain from Cherat, Peshawar, Khushab and Rawalpindi. The amounts on this day were larger, slightly exceeding 1·0″ at Rawalpindi and Murree, and amounting to 0·83″ at Srinagar and Peshawar. The weather subsequently cleared and was fine in the north-west till the close of the week.

The rainfall in the north-east was not as was the case in the north-west due to any particular disturbance, but occurred as scattered showers and the fall was spread over the whole week. The fall was reported from all the Bengal districts except Orissa, but was most heavy and most general in Assam. South-westerly winds prevailed at the head of the Bay and carried much moisture into Bengal and Assam on all days of the week except the two last and the rainfall occurred during passing showers or thunder storms as is usual at this season and under these conditions.

The rainfall table at the close shows that, as mentioned above, there was actually or practically no rain during the week in Burma, the Gangetic Plain, the central parts of the country or North-West India, except the Punjab. In Bengal and Assam rain fell in all divisions except Orissa, but the average for the week was less than one-tenth of an inch in Deltaic Bengal, the Bengal Hills, and Bihar. It amounted to 2·43″ in Assam (Surma) to 0·84″ in the Assam Hills, to 0·46″ in the Brahmaputtra Valley and to 0·28″ in Chota Nagpur. In the Punjab rain fell in four divisions, but the average amount was less than one-tenth of an inch, except in the Punjab, North which received an average of 0·90.″ The rainfall of the whole country was in excess of the normal in three divisions only, *viz.*, Assam, Surma and Hills, and the Punjab, North. In all other divisions it was in defect, but the anticipated fall during the week under review being generally small, the absolute deficiency is nowhere very great.

The three concluding columns of the table give data for the two weeks, February 28th to March 13th, and show that except in the three divisions where the rainfall this week has been heavy the rainfall for the whole fortnight has been light where it has not been altogether absent.

In East Bengal and the neighbouring division of Cachar the weather was characterised by heavier showers than in other parts of North East India, thus Tipperah received during the week 2·28,″ Sylhet 2·03,″ and Nemotha (Silchar) 3·30″.

Province.	Division.	Rainfall data for week ending 13th March 1897.			Rainfall data from 28th February to 13th March 1897.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, 28th Feb. to 13th Mar.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
Burma	1. Tenasserim	0	0·02	—0·02	0	0·02	— 100
	2. Lower Burma (Deltaic)	0	0	0	0	0·05	— 100
	3. Central do.	0	0	0	0	0	0
	4. Upper do.	0	?	?	0	?	?
	5. Arakan	0	0·06	—0·06	0	0·12	— 100
Bengal and Assam	6. Eastern Bengal	0·40	0·45	—0·05	0·93	0·94	— 1
	7. Assam (Surma)	2·43	1·45	+0·98	3·18	2·48	+ 28
	8. Do. (Hills)	0·84	0·59	+0·25	1·30	1·15	+ 13
	9. Do. (Brahmaputra)	0·46	0·59	—0·13	0·48	1·00	— 52
	10. Deltaic Bengal	0·06	0·35	—0·29	0·06	0·80	— 93
	11. Central do.	0·10	0·20	—0·10	0·25	0·36	— 31
	12. North do.	0·10	0·20	—0·10	0·14	0·29	— 52
	13. Bengal Hills	0·02	0·32	—0·30	0·02	0·44	— 95
	14. Orissa	0	0·32	—0·32	0	0·49	— 100
	15. Chota Nagpur	0·28	0·31	—0·03	0·28	0·44	— 36
	16. Bihar (South)	0·02	0·14	—0·12	0·02	0·19	— 89
	17. Do. (North)	0·04	0·16	—0·12	0·04	0·20	— 80
North-Western Provinces and Oudh.	18. North-Western Provinces (East)	0·01	0·09	—0·08	0·01	0·13	— 92
	19. Oudh (South)	0	0·12	—0·12	0	0·13	— 100
	20. Do. (North)	0	0·17	—0·17	0	0·19	— 100
	21. North-Western Provinces (Central)	0	0·13	—0·13	0	0·16	— 100
	22. North-Western Provinces (West)	0	0·17	—0·17	0	0·23	— 100
	23. North-Western Provinces (Submontane East)	0	0·13	—0·13	0	0·21	— 100
	24. North-Western Provinces (Submontane West)	0	0·37	—0·37	0	0·48	— 100
	25. North-Western Provinces (Hills)	0·01	0·02	—0·01	0·03	1·45	— 98
Punjab	26. Punjab (South-East)	0	0·10	—0·10	0·01	0·27	— 96
	27. Do. (South)	0	0·18	—0·18	0·05	0·25	— 80
	28. Do. (Central)	0·03	0·42	—0·39	0·09	0·59	— 85
	29. Do. (Submontane)	0	0·40	—0·40	0·02	0·55	— 97
	30. Do. (Hill Districts)	0·01	0·77	—0·76	0·09	1·44	— 94
	31. Do. (North)	0·00	0·40	+0·41	0·01	0·89	+ 2
	32. Do. (West)	0·08	0·16	—0·08	0·10	0·25	— 60
Bombay and Malabar Coast Districts (Madras).	33. Malabar Coast	0	0·12	—0·12	0	0·18	— 100
	34. Madras (South Central)	0	0·12	—0·12	0	0·21	— 100
	35. Coorg	0	0·22	—0·22	0	0·32	— 100
	36. Mysore	0	0·07	—0·07	0	0·08	— 100
	37. Konkan	0	0	0	0	0·01	— 100
	38. Bombay Deccan	0	0·02	—0·02	0	0·03	— 100
	39. Hyderabad (North)	0	...	...	...	...	...
	40. Khandesh	0	0	0	0	0·01	— 100
Central Provinces and Berar	41. Berar	0	0·02	—0·02	0	0·08	— 100
	42. Central Provinces (West)	0	0·02	—0·02	0	0·08	— 100
	43. Central Provinces (Central)	0	0·08	—0·08	0	0·14	— 100
	44. Central Provinces (East)	0·02	0·22	—0·20	0·02	0·31	— 94
Bombay (North)	45. Gujarat	0	0	0	0	0	0
	46. Kathiawar	0	0·06	—0·06	0	0·10	— 100
	47. Sind	0	0·12	—0·12	0	0·16	— 100
	48. Baluchistan Hills	0·39	0·41	—0·02	0·39	1·03	— 62
Rajputana and Central India.	49. Central India (East)	0	0·03	—0·03	0	0·08	— 100
	50. Rajputana (East) and Central India (West)	0	0·07	—0·07	0	0·09	— 100
	51. Rajputana (West)	0	0·02	—0·02	0	0·00	— 100
Madras	52. East Coast (North)	0·01	0·13	—0·12	0·01	0·18	— 94
	52A. Do. (do.) (a)		0·01	—0·01	0	0·11	— 100
	53. Hyderabad (South)	0	0·08	—0·08	0	0·10	— 100
	54. Madras (Central)	0	0·02	—0·02	0	0·03	— 100
	55. East Coast (Central)	0	0·04	—0·04	0	0·05	— 100
	56. Do. (South)	0	0·10	—0·10	0	0·13	— 100
	57. Madras (South)	0	0·16	—0·16	0	0·33	— 100

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SIMLA, *the 18th March 1897.*

DENZIL IBBETSON,

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 20th March.*—No rain except slight showers in Vizagapatam, Salem, Madura and the Nilgiris. Water supplies are generally insufficient. Agricultural operations are progressing in parts. Standing crops have withered or are withering in the Deccan, except under canals and wells, elsewhere good. Harvests are yielding a poor outturn in distressed tracts; middling to fair elsewhere. Pasture is getting scarce generally. Fodder is insufficient in the Deccan, available elsewhere. Cattle deteriorating in the Deccan, good elsewhere. Prices have risen generally except in Anantapur, Madras and the Nilgiris. The numbers on relief are:—relief workers:—18,600 men, 38,397 women, 16,304 children; total 73,301 in the Deccan. Weavers:—4,962 men, 4,268 women, 30 children, relieved at their own trade in Kurnool, Bellary and Cuddapah; making total workers 82,561 in the Deccan. Kitchen inmates:—(dependants) 103 men, 214 women, 3,767 children; total 4,085 in the Deccan and Vizagapatam. Others:—124 men, 196 women, 392 children; total 712 in Kurnool, Bellary, Anantapur, Ganjam and Vizagapatam. Otherwise gratuitously relieved:—7 men, 29 women, 20 children; total 56 in Ganjam; making total gratuitously relieved 4,853 in the Deccan, Ganjam and Vizagapatam. Test workers:—538 men, 1,164 women, 561 children; total 2,263 in Vizagapatam. Total number in receipt of relief 89,677. Prices by which wages are regulated are:—Kurnool, Bellary and Cuddapah 13, Anantapur 13½ seers per rupee.

Bombay.—*For week ending 23rd March.*—Rain in three talukas of Hyderabad and one of Thar and Parkar. Standing crops have been damaged by drought in three talukas, by locusts in two, by frost in two and by blight in two of Karachi; by winds in one of Upper Sind frontier, by frost and winds in Shikarpur; otherwise they are thriving in Sind and Gujarat, but are indifferent elsewhere. Harvesting has been completed except in Khandesh; harvesting of late crops is in progress in parts of Karachi, Hyderabad, Gujarat, Deccan, Konkan. and Dharwar Preparations for next season have commenced in parts of fourteen districts. Fodder is sufficient except in the Deccan, Belgaum, Shikarpur and parts of Karachi and Baroda. Cotton picking continues in Ahmedabad, Broach, Surat and Dharwar. Condition of agricultural stock is deteriorating in Ahmedabad, Sholapur, Bijapur, and Belgaum, healthy elsewhere, except in parts of Sind, Ratnagiri and Kanara. Prices are rising in parts of Sholapur and Bijapur, falling in parts of Kolaba, stationary in Shikarpur, Thar and Parkar, the Panch Mahals, Surat, Ratnagiri and in parts of Hyderabad, Kolaba, and Bijapur. Prices in affected districts are:—Belgaum 11, Bijapur 10½, Sholapur 9¾, Ahmednagar 8, Poona 9 1/10, Nasik 9 3/7, Satara 9, Khandesh 8¼, Dharwar 13 seers per rupee. Average daily number on relief works including dependants are:—Bijapur 72,529, Sholapur 1,17,776, Ahmednagar 89,731, Poona 15,555, Nasik 36,752, Satara 29,902, Khandesh 37,560, Belgaum 15,692, Dharwar 118, total 405,615, of whom 289,529 are relief workers and 116,086 dependants. The numbers on gratuitous relief are:—Bijapur 8,289, including 79 in poor-houses, Sholapur 6,190, Ahmednagar 2,231 including 56 in poor-houses, Poona 3,628, Nasik 146, Satara 18, Belgaum 601, Dharwar 594, total 21,697. Total number in receipt of relief:—427,312.

Bengal.—*For week ending 22nd March.*—There were scattered, and in some places heavy, showers, accompanied by high winds, in many districts on the 21st and 22nd instant. These showers have done good to the spring crops, and have facilitated the ploughing and sowing of the autumn crops. They are said to have done some damage to the mahua (*Bassia latifolia*) crop in Chota Nagpur.

The harvesting of the spring crops is in active progress, and the collection of opium is nearly finished. The pressing of sugarcane still continues. The supply of fodder is still generally sufficient, but water is getting scanty in many parts of Bengal Proper. Prices show but little change during the week. In the distressed districts the prices of the staple food-grains on which the famine wage is based are:—Nadia (common rice) 9 seers, Khulna (common rice) 10 seers, Rajshahi (common rice) 8 to 9¾ seers, Pubna (common rice) 9 to 10 seers, Patna (common rice) 10½ seers, Shahabad (common rice at Bhabua) 8½ seers, Saran (barley) 13 seers, Champaran (Indian-corn) not reported, Muzaffarpur (Indian-corn) 10½ seers, Darbhanga (Indian-corn) 9 seers, Bhagalpur (common rice) 10 to 10¾ seers per rupee. The numbers on relief on Saturday, 20th March, were:—Nadia 15,817, Murshidabad 2,808, Khulna 5,115, Rajshahi 917, Pubna 208, Patna 73, Shahabad 18,97 , Saran 34,103, Champaran 182,869, Muzaffarpur 41,214, Darbhanga 134,060, Bhagalpur 18,027, Sonthal Parganas 16,255, Puri 3,758, Hazaribagh 2,426, Palamau 2,777, and Manbhum 6,472. Total 485,870, against 483,609 in the previous week.

This total is distributed as follows:—

	Men.	Women.	Children.	TOTAL.
Relief-workers . . .	125,565	90,499	48,144	273,208
Dependants . . .	1,044	1,622	15,772	18,438
Relieved in poor-houses .	707	384	325	1,416
Otherwise relieved . .	37,020	92,939	53,536	183,495
Test-workers . . .	6,488	1,811	1,014	9,313
Private relief—				
Relief-works—				
Darbhanga Raj . .	12,296	4,278	1,380	17,954
Hatwa	1,400	1,283	1,106	3,789
Gratuitous relief—				
Darbhanga Raj . .	2,042	4,966	4,311	11,319
Hatwa	158	232	160	550
Manjha	104	34	13	151

North-Western Provinces and Oudh.—*For week ending 27th March.*—Light rain fell in a few districts during the week; in the Azamgarh district over half an inch was recorded. Rain has also fallen since the close of the week. Harvesting is in active progress except in the hill tracts. Unirrigated and late sown crops have suffered slightly in a few districts from high west winds. Cane sowings and collecting of opium continue. The numbers in receipt of relief on Saturday, the 20th March, in 19 districts officially recognised as distressed were as follows:—Agra 21,065, Etawah 12,928, Cawnpore 34,606, Fatehpur 21,591, Banda 228,101, Hamirpur 81,902, Allahabad 157,851, Jhansi 78,005, Jalaun 76,032, Mirzapur 50,732, Jaunpur 29,357, Gorakhpur 27,953, Azamgarh 7,945, Lucknow 51,100, Unao 24,452, Rae Bareli 43,847, Sitapur 15,575, Hardoi 84,735, Barabanki 4,697, total 1,052,474; this total is distributed as follows among the various methods of relief prescribed by the Famine Code, which are in operation:—Employed on relief works: 642,692; relieved as dependants 149,020; relieved in poor-houses 27,447, relieved under other provision of the Famine Code 233,315; the numbers relieved in 18 districts which are under observation and not officially recognised as distressed, were on the same date as follows:—relieved on test-works 11,901, relieved in poor-houses 7,414; relieved under other provisions of the Famine Code 27,217; total 46,532; the grand total in receipt of relief on the last day of the week was, therefore, 1,0 ,9,006. The great decrease is probably due to the fact that the day of enumeration was also the *holi* festival. Contributing causes are, doubtless, the employment of the people in harvesting the crops and the reduction of the famine wage in consequence of easier prices. Supplies are generally sufficient. Fodder is still scarce and dear in places. Prices show a tendency to fall. The price of the staple grain on which the famine wage is based varied from 9¾ to 13 seers in the districts officially recognised as distressed.

Punjab.—*For week ending 23rd March.*—Rain averaging from $\frac{1}{7}$ to $\frac{1}{3}$ of an inch has fallen in the districts of the Delhi Division; about $1\frac{1}{4}$ inches in Jullundur, $\frac{1}{10}$ of an inch in Sialkot and Dera Ismail Khan; $\frac{3}{4}$ in Rawalpindi, and $\frac{3}{5}$ in Peshawar. Slight rain also fell in the Amritsar, Gujranwalla and Shahpur districts. Sowings of extra spring crops are still going on, and ploughing for the autumn crops is in progress. Sugarcane and cotton sowings have commenced in some districts. Irrigated crops are generally in fair condition, except those sown on brackish wells, and late on canals in Rohtak; crops on inundated lands, and those on lands dependent on rain, are generally poor; they are said to be good in Lahore. The outturn of spring crops is expected to be somewhat small owing to high winds in Lahore. Prospects are below average in Delhi; they have been improved by the recent rains in Peshawar and Dera Ismail Khan; but more rain is wanted in most districts. Stocks of food-grain have been exhausted in Hissar, Delhi and Shahpur, where requirements are met by importation; stocks in Rohtak, Jullundur, Ferozepore and Gujranwala are reduced, and are average in Peshawar; those with the cultivators of Lahore and Amritsar are insufficient. Barley and gram continue to be damaged by caterpillars and dust-storms in Ferozepore; crops have also been damaged to some extent by hail in Rohtak and Gurgaon. Cattle are generally in poor condition for want of sufficient fodder; they are dying of starvation in Hissar and Rohtak; their condition is said to be good to fair in Jullundur, Lahore, Amritsar and Peshawar, and average in Sialkot. Fodder is scarce in all districts except Peshawar. The average number of relief workers and dependants, etc., was as follows:—relief workers:—33,338 men, 31,786 women, 16,579 children; dependants:—1,106 men, 1,587 women, 15,585 children; relieved in poor-houses:—556 men, 778 women, 506 children; otherwise relieved:—3,067 men, 4,839 women, 2,930 children; on test-works:—211 men, 143 women, 119 children. Details not given for 4,288 persons otherwise relieved in Gujrat. The total number of workers, dependants, etc., in the Punjab was 117,518. Some persons have again attended the Rawal Pindi test-works. Prices are generally high and are still rising in Mooltan, Lahore, Sialkot, Shahpur, and Dera Ismail Khan; falling very slightly in Gurgaon and Ferozepore; the figures are unchanged in other districts; wheat is selling from $7\frac{1}{4}$ to 9 seers, gram 9 to $10\frac{1}{2}$, great millet $9\frac{3}{4}$ to 11, bulrush millet $9\frac{1}{4}$ to 10, and maize 9 to 11 seers per rupee. Prices of the staple food-grains on which the famine wage is calculated are:—Rohtak gram 10 seers, Delhi bulrush millet $8\frac{3}{4}$ seers, Ludhiana maize 11, Ferozepore gram and great millet $10\frac{1}{2}$, Lahore wheat 10, and Indian corn 9 to $10\frac{1}{2}$, and Gujrat maize flour 9 seers per rupee.

Central Provinces.—*For week ending 23rd March.*—The weather was cloudy and unsettled with showers in nine districts; days abnormally hot in parts; Bilaspur and Sambalpur received two inches, other districts less than half an inch. Reaping of spring crops is almost completed; threshing is in progress and land is being prepared in places for the autumn sowings. The mahua (*Bassia latifolia*) crop has suffered in some districts from the cloudy weather especially in Chhindwara and Balaghat; prospects in Nimar, Seoni, Betul and Bhandara are fair to good. Fodder is somewhat insufficient in Hoshangabad, Seoni, Wardha and Sambalpur. Prices are generally steady with no market fluctuations. The numbers on relief works have increased in Saugor and Raipur owing to completion of the harvest; they are almost stationary in Jubbulpore and Mandla and have decreased in all other districts owing to the *holi* festival and mahua picking. The numbers on relief works are:—Saugor 31,452, Damoh 12,032, Jubbulpore 47,540, Mandla 18,445, Seoni 3,523, Narsinghpur 20,389, Hoshangabad 27,184, Nimar 55, Betul 6,491, Chhindwara 3,840, Nagpur 2,587, Chanda 857, Bhandara 5,988, Balaghat 16,280, Raipur 36,149, Bilaspur 11,955, total 244,767. There were also 98,122 persons employed on railways and other private works. The numbers on gratuitous relief are:—Saugor 15,968, Damoh 3,658, Jubbulpore 27,051, Mandla 5,540, Seoni 2,265, Narsinghpur 7,548, Hoshangabad 6,664, Nimar 226, Betul 3,037, Chhindwara 2,534, Nagpur 1,639, Chanda 349, Bhandara 3,608, Balaghat 5,499, Raipur 10,016, Bilaspur 6,332, total 101,335. Grand total 346,102. Details:—on works, 81,279 men, 99,971 women, 58,414 children, with 5,103 unclassed; dependants:—881 men, 1,253 women, and 29,711 children, with 15,437 unclassed; poor-houses:—5,765 men, 5,557 women, and 8,115 children; otherwise relieved:—4,362 men, 6,543 women, and 6,448 children with 17,263 unclassed. The prices of the staple grain on which the famine wage is based are:—Saugor

8¾, Damoh, Narsinghpur and Bilaspur 10, Jubbulpur 10¾, Mandla 8½, Seoni, Nagpur, Chanda 11, Hoshangabad, Bhandara 9½, Nimar, Betul 9, Balaghat 8, Chhindwara 10¼ seers per rupee.

Burma.—*For week ending 20th March.*—In Upper Burma, transplanting of dry weather paddy is progressing and is completed in four districts. Harvesting of peas in Lower Chindwin and reaping of gram, wheat and peas in Pakokku is completed. Reaping of island crops continued. Standing crops are generally in good condition except as previously reported. The price of paddy has risen considerably in Akyab, Prome and Amherst districts and slightly in Rangoon and seven other districts of Lower Burma; in Upper Burma there is a slight rise in Mandalay, Thayetmyo and Minbu. Numbers on relief works:—Meiktila 1,554, Myingyan 8,0 5; on gratuitous relief.—Meiktila 1,969, Myingyan 1,883, Yamethin 356. Total number relieved 24,857. Price of rice: Meiktila 8 seers 12 chittacks, Myingyan 10 seers 4 chittacks per rupee.

Assam.—*For week ending 23rd March.*—Rain has fallen in all districts; but more is wanted in Nowgong. Prospects of low land rice and tea are good in Sylhet. Ploughing for early rice and pressing of sugarcane continue. Prices:—common rice Silchar 9, Sylhet, Gauhati and Tezpur 10, and Sibsagar 11 seers per rupee. Fodder and water are sufficient except in Nowgong and in parts of the Goalpara district.

Mysore and Coorg.—*For week ending 23rd March.*—MYSORE: Standing crops are in fair condition. Prices have slightly risen in Kadur and Chittaldrug and fallen in five districts.

COORG: Slight rain during week. Rain is much needed. Prices of food-grains are normal. Water and fodder for cattle are sufficient.

Berar and Hyderabad.—*For week ending 23rd March.*—BERAR: Weather is clear and is getting warmer. Harvesting of the winter crops is almost completed; threshing of wheat and linseed continue. Ploughing operations for next monsoon crop are in progress. Scarcity of fodder and water prevails in all districts. Prices of food-grains are steadily rising. 25,423 persons were employed on relief works during the week. Prices:—Jowar:—Akola 10, Amraoti 10, Basim 9½, Buldana 9, Melghat 6 seers per rupee.

HYDERABAD: No rain during week. Harvesting of spring crops completed in most districts. Fodder, pasture and water are scarce. Aggregate number of persons employed on relief works in Gulburga, Raichur and Naldrug:—1,793. Prices in affected districts 9¾ seers per current sicca rupee in Gulburga and 10 seers in Raichur and Naldrug. 99 persons on gratuitous relief in town of Shorapur. Prices:—wheat 6½, coarse rice 6¾ and jowari 11½ seers per current sicca rupee.

Central India.—*For week ending 23rd March.*—Slight rain fell in the Malwa Agency during the week. Agricultural operations are in progress in all Agencies. Crops are in fair condition in Bhopal, Bhopawar, Malwa and in six districts of Gwalior; good in Baghelkhand and on irrigated lands in Bundelkhand Agency; bad and indifferent in the remaining districts of Gwalior. Agricultural stock is fair in Bhopal and Bundelkhand, good in Baghelkhand, Malwa, Bhopawar and in five districts of Gwalior, bad and indifferent in the remaining districts of Gwalior. Pasturage is fair in Bhopal, Malwa and Bhopawar, good in Baghelkhand and two districts of Gwalior, indifferent in Bundelkhand and some districts of Gwalior. Prices are above normal in Bundelkhand, Baghelkhand, Malwa and Bhopawar, steady elsewhere. Opium crops are fair in Bhopal, Bhopawar and in one district of Gwalior, good in Malwa and two districts of Gwalior, indifferent in remaining districts of Gwalior. The number of persons employed on relief works were:—in Gwalior 23,020, in Bundelkhand 40,283 and in Baghelkhand 66,970; on gratuitous relief:—20,963 in Gwalior, 7,754 in Bundelkhand and 4,602 in Baghelkhand. Grand total 103,652. Prices:—10 to 10½ in Gwalior, and 11 seers per rupee in Baghelkhand.

Rajputana.—*For week ending 24th March.* Showers fell in Marwar, in two tehsils of Ulwar and drops in Jeypore. Agricultural operations fair in

Kherwara, poor in Dholepore, and satisfactory elsewhere. Standing crops ripening in one State, thriving in another, poor in one, suffering from high winds in parts of Ulwar, and good elsewhere. Harvest very good in Kherwara, favourable in Marwar and Jeypore, good in Jhallawar and Bikanir, moderate in Bhurtpore, average in Ajmere, and below average in Haraoti. Crops slightly damaged by hailstorm in some villages in Bansur pergunnah in Ulwar. Cattle lean in Bhurtpore, in fair condition in four States, good elsewhere. Pasturage or fodder fair in Haraoti, failing in Dholepore and Bhurtpore, scarce in some tehsils of Jeypore, and sufficient elsewhere. Prices high in one State, rising in three, falling in one, fluctuating in another, and steady elsewhere. The number of persons on relief works was:—Marwar 4,888, Tonk 50, Dholepore 4,660, Bikanir 12,278, Jaisulmere 677. On gratuitous relief:—Marwar 1,219, Tonk 1,923, Bhurtpore 430, Bikanir 3,630, Jaisulmere 81. Grand total 29,836. Prices:—Marwar 8 seers 11 chittacks, Tonk 10 seers 6 chittacks, Dholepore 11 seers 4 chittacks, Bhurtpore 10 seers 3 chittacks, Bikanir 9 seers and 8 seers, Jaisulmere $9\frac{3}{16}$ seers per rupee.

Kashmir.—*For week ending 23rd March.*—Rain fell once during week. Spring crops are generally in good condition. Prices continue little below normal. Price:—24 seers per rupee.

Jammu Province.—*For week ending 24th March.*—Slight rain. Prices rising. Fodder scanty. Relief works proposed to be reopened. Price: 8 seers per rupee.

Nepal.—*For week ending 20th March.*—Sowing of Indian-corn and early rice is delayed for want of rain, which is also required for the wheat and barley crops. The weather is dry and warm with high winds. Price:—8 seers per rupee.

The total numbers in receipt of relief during the preceding and present weeks are as follows:—

Name of Province.	Preceding week.			Present week.			Increase or Decrease.
	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	
Madras	63,128	14,351	77,479	75,564	14,113	89,677	+ 12,198
Bombay	407,870	23,162	431,032	405,615	21,697	427,312	− 3,720
Bengal	303,961	179,648	483,609	300,959	184,911	485,870	+ 2,261
North-Western Provinces and Oudh	1,059,557	317,331	1,376,888	803,613	295,393	1,099,006	—277,882
Punjab	113,290	13,672	126,968	100,454	17,064	117,518	—9,450
Central Provinces	276,125	99,545	375,670	244,767	101,335	346,102	—29,568
Burma	20,505	4,070	24,575	20,649	4,208	24,857	+ 282
Berar	14,521	...	14,521	25,423	...	25,423	+ 10,902
Hyderabad	4,712	...	4,712	1,793	...	1,793	— 2,919
Central India	89,260	24,865	*114,125	130,273	33,379	163,652	+ 49,527
Rajputana	23,698	6,434	30,132	22,553	7,283	29,836	— 296
Total	2,376,633	683,078	3,059,711	2,131,663	679,383	2,811,04[illegible]	—248,665

* Exclusive of Bundelkhand figures.

T. W. HOLDERNESS,
Deputy Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

(FAMINE.)

Return of the number of persons in receipt of relief in districts affected by scarcity.

NOTE.—The figures are compiled from the Local Gazettes, and give the District details of the Provincial totals published weekly in the Crop and Other Summary in the *Gazette of India*.

Non-labouring children and other dependants of relief workers are classed as on relief works when distinguished in the local returns from those gratuitously relieved in poor-houses or at their homes.

Name of Province and District.	For the week ending the 27th February 1897.			For the week ending the 6th March 1897.			For the week ending the 13th March 1897.			For the week ending the 20th March 1897.		
	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.
Madras.												
Cuddapah	7,647	419	8,066	2,735	7,488	10,223	3,705	7,185	10,890	4,593	8,609	13,202
Kurnool	32,744	3,179	35,923	10,484	...	10,484	12,630	170	12,800	16,253	662	16,915
Bellary	4,432	339	4,771	36,787	751	37,538	39,434	723	39,857	41,019	796	41,815
Anantapur	2,093	6,335	8,428	4,705		4,705	4,700	119	4,819	5,057	119	5,176
Ganjam	1,629	909	2,538	1,494	1,391	2,885	1,537	361	1,898	...	362	362
TOTAL MADRAS	48,545	11,181	59,726	56,205	9,630	65,835	61,506	8,558	70,064	66,922	10,548	77,470
Bombay.												
Bijapur	80,496	6,408	86,904	75,580	8,162	83,742	79,460	8,875	88,335	79,984	8,498	88,482
Sholapur	95,305	6,569	101,864	105,047	6,385	111,432	108,246	5,041	113,887	111,686	6,545	118,231
Ahmednagar	81,964	1,120	86,084	88,011	1,829	90,840	91,889	1,558	93,447	94,011	2,320	96,331
Poona	22,109	2,623	24,732	20,598	3,644	24,242	19,290	3,867	23,157	18,167	4,611	22,778
Nasik	33,793	106	33,899	34,547	115	34,662	35,542	141	35,683	36,017	156	36,173
Satara	30,238	14	30,252	29,038	14	29,052	29,394	16	29,410	29,193	16	29,209
Khandesh	34,458	...	34,458	33,255	..	33,259	29,754	...	29,754	32,669	..	32,669
Belgaum	3,753	487	4,240	3,935	477	4,412	4,116	495	4,611	4,814	535	5,349
Dharwar	...	...	...	...	22	22	...	263	263	...	513	513
TOTAL BOMBAY	385,116	17,317	402,433	391,611	20,648	412,259	397,661	20,856	418,517	406,541	23,194	429,735
Bengal.												
Champaran	107,502	27,880	135,382	...	...	170,251	137,184	38,385	175,569	136,725	55,188	205,386
Shahabad	1,175	5,782	6,957	...	...	9,965	2,951	10,359	12,910	4,793	13,070	17,863
Nadia	6,499	1,456	7,955	...	...	10,578	6,410	3,919	10,329	7,601	4,795	12,396
Patna	...	40	40	...	...	61	...	599	599	...	273	273
Khulna	351	727	1,078	...	...	1,861	4,479	2,023	2,502	887	3,027	3,914
Saran	15,343	15,772	31,115	...	...	32,096	14,116	18,860	32,976	14,576	18,543	33,119
Darbhanga	139,064	51,273	190,337	...	...	140,093	90,303	57,106	147,409	88,593	51,441	140,034
Muzaffarpur	21,355	4,823	26,178	...	...	27,875	20,594	20,661	41,255	24,007	24,983	48,990
Rajshahi	580	..	580	...	...	580	139	..	435	643	...	643
Bhagulpur	6,208	286	6,494	...	...	8,160	10,872	3,455	14,327	13,827	3,654	17,481
Palamau	2,602	409	3,011	...	...	4,202	3,658	813	4,471	3,403	961	4,364
Manbhum	...	2,403	2,403	...	...	3,432	3,351	4,500	7,851	2,116	3,501	5,617
Pabna	...	...	...	...	...	53	107	...	107	191	...	191
Murshidabad	...	...	...	...	...	730	375	...	375	1,456	...	1,456
Hazaribagh	...	...	...	...	...	...	1,200	..	1,200	1,856	...	1,856
Puri	...	...	...	...	...	...	1,990	...	1,990	3,499	...	3,199
TOTAL BENGAL	300,679	110,851	411,530	271,994	138,008	410,002	293,685	160,680	454,365	304,173	179,436	483,609
North-Western Provinces and Oudh.												
Agra	25,311	8,194	33,505	25,571	6,783	32,354	25,988	9,173	35,161	25,436	9,081	34,517
Etawah	17,774	2,675	20,449	17,379	2,960	20,339	16,654	2,270	18,924	14,174	3,402	17,576
Banda	164,864	28,117	192,981	172,559	28,439	201,038	174,967	35,160	210,127	193,843	34,859	228,702
Cawnpur	76,981	29,029	106,010	99,478	19,847	119,325	90,219	16,548	106,767	51,481	13,981	65,462
Hamirpur	54,365	16,634	70,999	44,855	15,627	60,482	44,238	15,461	59,699	56,723	15,420	72,143
Allahabad	158,019	27,522	185,541	151,760	29,034	180,794	161,670	29,842	191,512	145,7[illegible]	32,749	178,468
Jhansi	49,318	2,283	51,601	57,939	9,447	67,386	59,955	21,301	81,254	62,615	13,562	76,177
Jalaun	85,785	10,676	96,461	91,862	10,259	102,121	83,933	10,509	94,442	80,927	10,971	91,898
Jaunpur	60,971	10,790	71,761	59,903	11,370	71,273	43,478	10,589	54,067	22,511	9,994	32,505
Gorakhpur	32,661	8,640	41,301	38,478	6,164	44,642	28,215	10,266	38,481	24,776	13,624	38,400
Lucknow	78,103	19,051	97,154	86,434	21,047	107,481	78,677	22,345	101,022	65,410	22,265	87,675

Return of the number of persons in receipt of relief in districts affected by scarcity—continued.

No.	Name of Province and District.	For the week ending the 27th February 1897.			For the week ending the 6th March 1897.			For the week ending the 13th March 1897.			For the week ending the 20th March 1897.	
		Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.
	North-Western Provinces and Oudh—contd.											
18	Dehra Dun	264	...	264	360	...	360	300	...	300	210	...
19	Bijnor	5,211	1,419	6,633	2,728	1,423	4,151	1,962	1,501	3,463	1,204	1,746
20	Moradabad	4,721	1,238	5,959	5,481	1,557	7,038	3,227	3,259	6,486	3,998	3,440
21	Bareilly	7,879	1,942	9,821	3,565	2,115	5,680	3,394	2,031	5,415	2,4[illegible]	2,039
22	Muttra	25,725	240	25,965	22,451	4,562	27,013	19,731	7,420	27,151	3,704	8,055
23	Etah	806	2,814	3,620	960	1,834	2,794	595	2,938	3,533	337	3,187
24	Mainpuri	146	1,581	1,727	132	585	717	96	500	596	23	336
25	Farukhabad	684	1,053	1,737	546	10,904	11,450	142	10,309	10,451	645	4,076
26	Budaun	1,356	264	1,620	960	294	1,254	486	268	754	321	203
27	Shahjahanpur	2,589	2,570	5,159	3,317	2,694	6,011	2,061	1,881	3,942	1,13[illegible]	2,563
28	Pilibhit	6,946	798	7,744	6,563	1,220	7,783	4,084	2,143	6,227	3,572	2,227
29	Kheri	3,113	674	3,787	830	473	1,303	1,300	451	1,751	1,4[illegible]	1,218
30	Sultanpur	24,029	4,204	28,233	12,748	3,200	15,948	4,564	1,848	6,412	2,183	1,665
31	Pertabgarh	18,581	5,082	23,663	15,253	5,657	20,9[illegible]	11,558	5,712	17,270	7,832	4,0[illegible]2
32	Fyzabad	8,287	3,823	12,110	7,274	4,521	11,795	4,075	3,421	7,496	1,711	3,6[illegible]2
33	Fatehpur	25,237	9,355	34,592	23,762	10,006	33,768	29,315	8,585	37,90[illegible]	22,070	8,468
34	Azamgarh	8,820	11,112	19,932	8,559	7,795	16,354	6,591	5,737	12,328	5,00[illegible]	4,199
35	Benares	339	559	898	243	561	804		4,965	4,965		4,559
36	Gonda	5,746	3,099	8,845	4,801	3,203	8,004	3,435	2,053	5,488	2,832	1,713
37	Basti	3,608	1,818	5,426	4,708	1,770	6,478	3,680	1,771	5,451	966	1,685
	Total for N.-W. P. & O.	1,324,427	297,015	1,621,442	1,337,878	309,651	1,647,529	1,221,176	330,046	1,551,222	1,054,321	316,831
	Punjab.											
1	Hissar	43,328	2,356	45,684	47,100	2,928	50,028	42,599	3,478	46,077	54,263	5,041
2	Rohtak	3,563	2,950	6,513	3,423	2,992	6,415	4,826	3,021	7,847	6,333	3,094
3	Gurgaon	1,602	61	1,663	2,102	81	2,183	2,463	85	2,548	2,981	90
4	Delhi	2,457	994	3,451	2,003	959	3,562	2,385	923	3,308	1,996	913
5	Karnal	1,609	6	1,615	2,152	4	2,156	3,972	1,071	5,043	8,508	735
6	Umballa	1,063	110	4,173	4,030	618	4,648	4,938	115	5,066	5,099	148
7	Ferozpur	232		232	2,235	...	2,245	2,612	.	2,612	1,047	..
8	Multan	238	..	238	135	..	135	108	..	108	110	..
9	Lahore	2,027		2,027	2,173		2,173	2,248	.	2,248	2,380	...
10	Gujrat	49,378	1,292	50,670	31,036	18,000	49,036	38,086	710	38,796	30,577	3,651
11	Rawalpindi	69		69	43		43	67	.	67	...	...
12	Ludhiana	119	53	172	137	77	214	117	62	179	133	63
	Total Punjab	108,705	7,822	116,527	98,079	25,659	23,738	101,441	9,458	113,899	113,233	13,735
	Central Provinces.											
1	Saugor	28,761	9,315	38,076	27,576	9,754	37,330	26,315	10,387	36,702	30,723	10,425
2	Damoh	21,242	1,574	22,819	16,593	1,447	18,040	15,237	6,258	21,495	21,601	5,822
3	Jabalpur	80,936	9,802	90,738	76,365	10,020	86,385	60,589	18,607	79,196	53,008	19,150
4	Mandla	19,665	3,073	22,738	20,639	4,588	25,127	20,399	6,004	26,304	22,735	1,250
5	Seoni	7,900	900	8,800	6,513	2,003	8,516	6,363	2,507	8,870	6,365	1,878
6	Narsinghpur	20,276	3,315	23,591	17,425	3,013	20,438	19,042	2,736	21,778	26,416	2,535
7	Hoshangabad	21,271	7,339	28,610	20,229	6,926	27,155	23,243	7,282	30,525	43,663	601
8	Nimar	583	119	702	271	114	385	64	132	196	132	169
9	Betul	14,236	603	14,839	15,736	864	16,600	16,514	1,010	17,524	17,973	795
10	Chindwara	7,393	1,283	8,676	7,408	1,393	8,801	6,665	1,534	8,199	7,039	1,637
11	Nagpur	1,492	832	2,324	1,548	958	2,506	1,837	912	2,749	3,532	1,018
12	Chanda	3,034	63	3,097	3,082		3,082	2,317	777	3,094	2,198	408
13	Bhandara	14,142	749	14,891	18,514	1,326	19,840	13,806	1,345	15,151	13,648	1,033
14	Balaghat	13,250	1,422	14,672	13,348	1,466	14,814	19,983	2,767	22,750	2[illegible],249	1,676
15	Raipur	15,610	1,808	17,418	37,757	6,173	43,930	27,465	1,457	28,922	38,[illegible]62	1,502
16	Bilaspur	10,653	1,816	12,469	13,777	4,257	18,034	15,828	4,129	19,957	15,552	5,546
	Total Central Provinces	280,447	44,013	324,460	296,761	54,502	351,263	275,568	67,844	343,412	325,256	55,445
	Burma.											
1	Meiktila	13,379	2,450	15,829	13,642	2,290	15,932	12,674	1,821	14,495	12,773	1,979
2	Myingyan	9,111	2,085	11,196	8,075	1,785	9,860	7,239	1,716	8,955	7,732	1,729
3	Yamethin	...	338	338	...	336	336	...	346	346	...	362

Return of the number of persons in receipt of relief in districts affected by scarcity—concluded.

Name of Province and District.	For the week ending the 27th February 1897.			For the week ending the 6th March 1897.			For the week ending the 13th March 1897.			For the week ending the 20th March 1897.		
	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.	Relief works.	Gratuitous relief.	Total.
Berar.												
Akola, Basim, Ellichpur	10,318	...	10,318	11,111	.	11,111	12,818	...	12,818	14,521	...	14,521
Total Berar	10,318	..	10,318	11,111	...	11,111	12,818	...	12,818	14,521	...	14,521
Hyderabad.												
Raichur, Naldrug, Gulburga	2,547	...	2,547	4,509		4,509	...	...	...	4,712†	...	4,742
Lingsugur, Bir	...			...			4,385*		4,385			
Total Hyderabad	2,547	...	2,547	4,509		4,509	4,385		4,385	4,712	..	4,712
Central India.												
Bundelkhand	19,694	4,674	24,368	23,473	5,657	29,130	10,408	2,918	13,326	Not	reported.	
Baghelkhand	70,391	3,937	74,328	69,309	4,032	73,341	65,295	3,744	69,039	67,428	4,199	71,627
Gwalior	27,735	7,459	35,194	27,571	6,998	34,569	29,856	7,440	37,296	21,832	20,666	42,498
Total Central India	117,820	16,070	133,890	120,353	16,687	137,040	105,559	14,102	119,661	89,260	24,865	114,125
Rajputana.												
Marwar	5,319	1,168	6,487	5,281	1,180	6,461	4,942	1,062	6,004	4,592	1,044	5,636
Dholpur	5,364	...	5,364	5,305	.	5,305	4,925		4,925	5,665	...	5,665
Bikanir	4,378	581	4,959	4,095	558	4,653	11,418	2,973	14,391	11,801	3,493	15,294
Jaisalmir	845	13	858	901	81	982	983	93	1,076	825	106	931
Kotah	1,113	...	1,113	1,173	.	1,173	919	1,302	2,221	752	. .	752
Bhartpur	121	651	772	...	593	593	...	517	517	.	489	489
Tonk	...	...	...	30	272	302	50	.	50	63	1,302	1,365
Total Rajputana	17,140	2,413	19,553	16,785	2,684	19,469	23,237	5,947	29,184	23,698	6,434	30,132
GRAND TOTAL FOR ALL PROVINCES	2,618,234	511,555	3,129,789	2,627,003	581,880	3,208,883	2,519,949	621,374	3,141,323	2,423,142	634,558	3,057,700

* Includes Gulburga, Bir and Lingsugur districts. Numbers for Raichur and Naldrug not reported.

† Includes Raichur, Naldrug, Gulburga and Lingsugur Districts.

T. W. HOLDERNESS,

Deputy Secretary to the Government of India.

Dated 26th March 1897.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

WHOLESALE PRICES FOR THE 1st HALF OF

DISTRICTS.	Rice, unhusked.	Rice, husked.	Wheat.	Flour (wheat)	Barley	Jawar.	Bajra.	Ragi.	Maize.	Gram.	Arhar dál.	Ghi.
Burma—												
Tenasserim												
Mergui	13·6 to 18·7	..	...	..	...	...	.		...	..	...	...
Tavoy	15·3	40·8	..	...			.	.	..	..		...
Moulmein and Amherst	18·7	59·5	...	.	.		..	..		..	...	...
Pegu (delta)												
Rangoon	17	50·5	60·59		...	..	...	...		52·7	...	...
Thongwa	16·15	51	...	.		...	...					..
Bassein	17·34	42·5	...		...	.		...		...	...	...
Pegu (inland)—												
Henzada	16·3	54·4	...			..	...				.	..
Toungoo	14·90	61·2	..				...			...	...	...
Upper Burma—												
Mandalay	19·7	60·60	60·60	.			...	..	...	46·07	...	...
Bamo			...	..	.		.	..	..	.	...	..
Pakokku	22·1	61·2	.		.	17		...	...	...	...	..
Arakan—												
Kyaukpyu	17	34	..	.	...		...	...	...	...	...	.
Akyab	19·04	30·1	.	.	.	..	..	..	.	...	...	
Assam—												
Brahmaputra—												
Goalpara	21·25	12·5	.		...		..	..	...	...	...	...
Gauhati		40	..		.		..	..	.	...	...	...
Bengal—												
Eastern—												
Chittagong	..	41·5	60	..			.	...	...	48·75	...	360
Dacca		36·25	48·12	...		..	...	...		40·62	39·37	350
Deltaic—												
Midnapur		33·75 to 35	...	.		..	.		...	...	...	320
Calcutta		47·5	47·5	.	32·5	32·5	45	...	...	35	30	300
Central—												
Burdwan		35	41·25					..		36·25	40	253·12
Pabna	..	40	47·5	...	...		...	.		40	43·75	290
Northern—												
Rangpur	...	30·75	55					.	30	37·5	53·75	290
Orissa—												
Cuttack	...	32·03	52·19	.	..	..	...	...	...	26·41	27·66	305
Bihar, south—												
Patna	...	37·5	43·12	.	33·12	30	.	25	30·62	35	25	220
Bihar, north—												
Bhagalpur	...	37·19	45	...	31·87	...	.	...	33·28	37·19	35·16	269
Muzaffarpur	...	40·87	50	...	33·12	..	...	...	40	38·12	50	228·23
N.-W. Provinces—												
Eastern—												
Benares	28·54	47·86	46·98	55·36	39·11	37·67	...	...	36·09	39·69	45·16	262·86
Central—												
Cawnpore	29·53	40·09	42·68	47·08	35·52	36·35	..	..	36·35	40	47·08	228·59
Jhansi	...	48·44	42·13	49·22	41·04	44·37	...	...	45·47	40	...	228·75
Western—												
Meerut	...	...	...		...	40	...	..	...	...	...	250
Agra	...	47·03	43·41	48·59	38·44	37·03	38·59	...	33·44	38·28	48·12	236·87
Submontane, west—												
Shahjahanpur	...	44·43	44·43	..	..	36·35	...	...	.	41·04	...	230
Oudh—												
Southern—												
Lucknow	30·62	48·44	48·33	54·37	42·08	38·12	41·98	...	38·12	41·98	...	250
Northern—												

FEBRUARY 1897 (*in rupees and decimals per ten maunds*).

Gur.	Salt.	Tobacco leaf	Turmeric.	Grass.	Straw.	Jawar stalks.	Bhoosa.	Sheep, per score.	Goats, per score.	Plough-bullocks, per pair.	DISTRICTS.
											Burma—
											Tenasserim—
										..	Mergui.
	...			...			..			...	Tavoy
	...	..								.	Moulmein and Amherst.
											Pegu (deltaic)—
											Rangoon.
											Thongwa.
					...		..			.	Bassein.
											Pegu (inland)—
											Henzada.
											Toungoo.
											Upper Burma—
										...	Mandalay.
										...	Bamo.
					..		..		..	.	Pakókku.
											Arakan—
					.		.		.		Kyaukpyu.
	.	..			..		.				Akyab.
											Assam—
											Brahmaputra—
				.	.	.		..		.	Goalpara.
		.				.					Gauhati.
											Bengal—
											Eastern—
..	47·5	95		.		.		.	..	...	Chittagong.
.	41·87	80	.	37·5	.			.	...	..	Dacca.
											Deltaic—
...	38·12 and 39·37	52·5 to 68·75	..		2(a)				...	...	Midnapur.
											Calcutta.
..	36·87	70		6·5(a)	5·25(a)		.			.	
											Central—
...	33·12	.		...	7(a)			...	...	.	Bardwan.
..	42·5	80		..	6·25		.		.	...	Pabna.
											Northern—
...	42·5	50	..	·1(b)	·1(b)	..	.	.	...	...	Rangpur.
											Orissa—
...	20	40	.	20(a)	2·62(a)	.		.	..	...	Cuttack.
											Bihár, south—
...	37·5	30	...	3·12	4·37	..	...	..	...	..	Patna.
											Bihar, north—
..	40	80	..	...	..	..	...	...	...	...	Bhágalpur.
...	36·25	114·37	...	..	...		...	...	...	..	Muzaffarpur.
											N.-W. Provinces—
											Eastern—
43·8	...	...	...	...	...	..	.	...	..	...	Benares.
											Central—
33·33	..	80	...	...	..	...	...	60	...	...	Cawnpore.
..	.	...	...	5	..	2·5	...	...	...	...	Jhansi.
											Western—
30	...	...	..	...	.	...	...	60	...	70	Meerut.
40	..	...	..	.	..		...	45	...	...	Agra.
											Submontane, west—
40	..	...	70 & 80	...	..	...	...	40 to 90	...	25 to 50	Shahjahánpur.
											Oudh—
											Southern—
33·33	...	75	...	4·01	...	...	...	35	...	...	Lucknow.
											Northern—
											Fyzabad.

WHOLESALE PRICES FOR THE 1st HALF OF

DISTRICTS.	Rice, unhusked.	Rice, husked.	Wheat.	Flour (wheat).	Barley.	Jawar.	Bajra.	Ragi.	Maize.	Gram.	Arhar dal.	Ghi.
Rajputana—												
Eastern—												
Ajmere	33·33	.	48·44	...	38·12	35·31	42·06		35·16	38·28	..	266·67
Panjab—												
Southern—												
Ferozpur	30·08	80	44·43	48·49	34·79	32·71	38·07	..	33·33	36·35	57·13	290·88
Central—												
Lahore	29·58	48·49	44·17	50·78	35·52	34·74	30·01		36·35	37·03	57·13	290·88
South-eastern—												
Delhi	30·78	44·37	43·28	50	40	38·12	42·08	...	37·24	40	50	278·33
Submontane—												
Amritsar	29·74	48·49	42·08	47·03	31·98	33·33	36·35		34·79	35·16		320
Northern—												
Rawalpindi	28·59	60·77	44·06	46·7	28·59	30·78	40		37·19	30·35	48·75	290
Western—												
Multan	27·6	55·31	46·87	51·56	32·03	34·79	39·01	.	38·02	39·01		290·94
Sind and Baluchistan—												
Karachi	...	..				31·35	36·87	...				..
Shikarpur					31·50	30·16	32·81	...		39·53	.	274·37
Quetta			44·32	[illegible]	27·5	33·12			33·12		...	330
Bombay—												
Deccan—												
Dharwar	..		43·13				...			...	..	..
Sholapur	.											
Poona	.	47·24				37·6	46·35		..	47·49	.	
Khandesh—												
Ahmadnagar	.		42·43			41·[illegible]	41·04	...	...	38·44	.	333·33
Dhulia						40·1				...	.	...
Gujarat—												
Surat		...	50·47			35·18	40·26			46·52		.
Ahmadabad	32·5	50	50			37·5	40	...	.	37·5	50	280
Central Provinces												
Western—												
Nágpur		41	41	49	...	33·5				31	39	282
Central—												
Jubbulpore	.	42·12	38·06	44·44						33·31	44·44	230
Eastern—												
Raipur		38·06	38·06			.				38·06	40	250
Berar—												
Básim			46·3			37·04	...			32·14	39·42	
Ellichpur	.	80	50	55·78		40	50			50	40	266·31
Amraoti		56·87	44·37	56·25		36·25	50		...	40	45	250
Madras—												
South, central—												
Coimbatore						25	23·75			56·87	...	456·87
Salem								20·26		20·05	.	325·88
Central—												
Bellary				.		31·98		...		39·78 and 33·33		348·7
Cuddapah	30·52	47·03				27·19	30·57	...		...	. .	316·67
Karnul								...		..	...	...
East Coast, central—												
Nellore	...					...	...	20	...	27·19	...	...
East Coast, south—												
Madras	24·11	39·17	.					.	.	45·52	.	345·62
Tanjore	17·76	37·19								. .	.	...
Trichinopoly		..	.			.		16·35	. .	..	...	...
Southern—												
Madura	.	..			...	22·80	...	.	...	21·35	...	...
Mysore—												
Mysore	22·69	36·57	59·78	67·2	.	23·77	.	19·59	...	20·99	49·37	354
Bangalore	15	47	51·87	48·19	..	25·5	...	20·56	..	24·5	45	393·87

FEBRUARY 1897 ***(in rupees and decimals per ten maunds)—continued.***

Districts.	Gúr.	Salt.	Tobacco leaf.	Turmeric.	Grass.	Straw.	Jawar stalks.	Bhoosa.	Sheep, per score.	Goats, per score.	Plough bullocks per pair.
Rajputana—											
Eastern—											
Ajmere.	47·81	...	...	...	5	5	5	...	140	...	80
Panjab—											
Southern—											
Ferozpur.	...	...	55·31	80	5	10	...	...	32	..	60
Central—											
Lahore.	...	...	53·33	72·71	13·28	7·97	5	.	100	.	86
South-eastern—											
Delhi.	...	...	80	80	5·73	8·91	6·67		45	...	125
Submontane—											
Amritsar.	...	...	40	...	5·73	6·67	...	..	71	...	..
Northern—											
Rawalpindi.	...	...	40	59·37	11·41	11·41	10		55	...	60
Western—											
Multan.	...	...	110	100	3·65	7·97	...	.	50	...	70
Sind and Baluchistan—											
Karachi.	63·75	.	...	...	...	...	...	...	.	...	...
Shikarpur.	37·5	...	..	...	...	...	...	.		...	...
Quetta.	...	...	...	...	.	...	...	10	40 to 140	...	...
Bombay—											
Deccan—											
Dharwar.	...	..	...	...	...	...	..			..	..
Sholapur.	...		..	...	..	...	..	.	..	...	61
Poona.	45·62	.	..	.	...	...	...	...	...	...	.
Khandesh—											
Ahmadnagar.	.	..	...	...	...	...	..		...	.	
Dhulia.	.	..	..	..	...	...	.	.	...	..	...
Gujarat—											
Surat.	...	...	...	...	11·09	..	7·60	...		..	...
Ahmedabad.	...	..	...	...	5	...	8·12		...	...	
Central Provinces—											
Western—											
Nagpur.	.	..	...	...	4	...	6	...	60	.	70
Central—											
Jubbulpore.	..	38·06	115	80	5	...	...		40	..	40
Eastern—											
Raipur.	...	40	160	61·5	...	..	.	...	...	...	
Berar—											
Basim.		.	...	...	...	...	.	..		...	...
Ellichpur.	...	.	200	76	5	...	5·62	...	50		50
Amraoti.	...	..	200	60	5	...	4·5	..	50	...	80
Madras—											
South, central—											
Coimbatore.	65·62	.	..	57·5	...	2·5	...	...	85	85	60
Salem.	...	.	102·76	42·4	...	5·04	...	..	80	80	...
Central—											
Bellary.	43·59	..	..	...	...	.	...	...	60	60	70
Cuddapah.	.	...	..	30	...		.	..	...	...	..
Karnul.	...	..	83·33	40·57	...	...	...	...	...	...	...
East Coast, central—											
Nellore.	...	...	...	...	...	5·83	...		..	...	...
East Coast, south—											
Madras.	53·44	...	131·67	57·6	...	...	...	...	55	55	...
Tanjore.	...	...		..	...	...	...	...	...	...	...
Trichinopoly.	...	...	118·28	...	...	...	...	...	...	..	...
Southern—											
Madura.	...	...	...	...	...	4·84	...	...	...	.	...
Mysore											
Mysore.	49·36	...	374	70·75	10·71	7·14	2·96	...	100	...	50
Bangalore.	51·3	...	411	67·45	9·62	22·25	...	...	100 to 140	...	50 to 80

J. E. O'CONOR,
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FINANCE AND COMMERCE DEPARTMENT.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1897. *(The figures represent*

Districts.	Wheat.		Barley.		Rice. Best sort.		Rice. Common.		Jawar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Penicillaria spicata*).	
	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.
Burma—												
Tenasserim—												
Mergui	...	...	...	...	12 —	12 —	12 14	12 14	...	...	...	...
Tavoy			...	...	12 12	8 2	13 6	13 —	...	...	...	...
Moulmein and Amherst	7 —	7 —	...	...	9 9	9 9	11 3	11 3	...	...	...	...
Pegu (deltaic)—												
Pegu	...	...	...	...	10 2	10 2	14 3	14 3	...	...	...	...
Rangoon	6 8	6 8	...	...	8 8	8 —	10 0	9 12	...	...	...	...
Thôngwa	...	...	...	...	10 3	10 5	11 10	11 10	...	...	...	...
Bassein	...	...	...	...	10 2	9 12	10 7	10 7	...	...	...	...
Pegu (inland)—												
Tharawadi	...	...	...	...	12 5	12 5	14 2	14 2	...	...	...	...
Henzada		...	...	...	10 11	11 8	10 11	11 8	...	...	...	...
Prome	10 6	10 6	...	...	10 12	9 15	12 1	11 1	...	...	...	...
Toungoo	...	...	...	...	14 9	14 9	16 2	16 8	...	...	...	...
Thayetmyo	8 6	8 6	...	...	11 10	11 10	13 12	13 12	19 9	19 9	...	...
Upper Burma—												
Mandalay	11 —	11 —	...	...	9 4	9 4	9 13	10 2	...	...	...	...
Bamo	...	...	...	...	8 10	8 8	13 13	13 13	...	...	...	...
Pakôkku	...	...	...	...	9 2	10 10	10 10	11 9	37 —	37 —	...	...
Meiktila	...	...	...	...	8 12	8 15	13 2	12 13	...	...	...	...
Arakan—												
Sandoway	...	...	...	...	13 14	14 14	16 9	18 12	...	...	...	...
Kyaukpyu	...	...	...	...	12 —	11 3	13 —	12 —	...	...	...	...
Akyab	...	...	...	...	11 —	11 —	13 —	13 —	...	...	...	...
Assam—												
Surma—												
Sylhet	...	...	...	...	8 12	9 10	10 —	10 8	...	...	...	...
Cachar	5 11	5 11½	...	...	6 8	6 14	9 6	9 6	...	...	...	...
Hill tracts—												
Khasi and Jaintiá Hills	5 8	5 8	...	...	4 —	3 11½	6 —	5 9	...	...	...	...
Garo Hills	...	...	...	...	4 4	4 8	10 8	10 —	...	...	...	...
Manipur	...	...	...	...	14 8	14 8	17 8	17 8	...	...	...	...
Brahmaputra—												
Goalpara	9 —	9 —	...	...	6 —	5 12	9 —	9 —	...	...	...	...
Kamrup	6 8	6 —	...	...	7 8	8 —	10 —	10 —	...	...	...	...
Darrang	6 —	6 —	...	...	5 4	5 —	10 8	10 —	...	...	...	...
Nowgong	...	...	...	...	6 12	5 11	9 10	8 —	...	...	...	...
Sibsagar	...	...	...	...	5 5	5 5	11—0	12 —	...	...	...	...
Lakhimpur	6 —	6 —	...	...	5 8	5 8	8 —	8 —	...	...	...	...
Bengal—												
Eastern hill tracts—												
Nágá Hills	...	...	...	...	3 7	3 7	8 —	8 —	...	...	...	...
Eastern—												
Backerganj	...	...	...	...	10 —	10 —	10 8	10 8	...	...	...	...
Noakhali	...	...	...	...	9 —	9 —	10 —	10 8	...	...	...	...
Chittagong	6 8	6 8	...	...	6 8	6 8	9 4	9 —	...	...	...	...
Tippera	7 4	7 4	...	...	10 —	10 —	10 10	10 10	...	...	...	...
Dacca	7 8	7 8	...	...	9 4	9 4	10 8	10 8	...	...	...	...
Mainmensingh	7 —	7 —	...	...	6 —	6 —	9 —	9 —	...	...	...	...
Deltaic—												
Khulna	...	...	...	...	9 14	9 12	11 6	11 3	...	...	...	...
24-Parganas	...	...	...	...	6 —	7 —	11 —	10 8	...	...	...	...
Midnapur	8 —	7 8	...	...	8 8	9 —	11 —	10 8 to 11 —	...	...	...	...
Howrah	...	...	...	...	8 —	8 —	9 8	10 8	...	...	...	...
Calcutta	8 —	7 10	11 13	10 —	6 6	6 6	8 —	8 —	11 13	10 —	8 6	8 —
Hooghly	9 —	9 —	...	...	7 8	7 8	9 —	8 8	...	...	...	...
Nadia (Krishnagarh)	9 5	9 5	...	...	5 11	5 11	9 2	9 2	...	...	...	...
Jessore	7 —	7 8	10 —	10 —	10 —	9 2	11 —	10 —	...	...	...	...
Faridpur	...	...	...	...	5 8	5 4	9 12	9 13	...	...	...	...

the number of sers (of 80 tolas) and chittacks sold for one rupee.)

Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Salt.		Districts.
Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	15 —	15 —	Mergui.
...	..	..	.	...	...	..	...	...	...	14 3	14 3	Tavoy.
...	...	...	...	9 5	9 5	*	14 —	5 11	5 11	14 —	14 —	Moulmein and Amherst.
												Pegu (deltaic)—
...	...	...	...	11 2	11 2	20 8	20 8	9 —	9 —	14 3	14 3	Pegu.
...	...	...	...	9 8	9 8	...	...	6 12	7 —	17 4	17 —	Rangoon.
...	...	...	...	...	.	...	...	...	...	13 5	13 5	Thongwa.
...	...	...	...	10 9	9 13	...	...	...	...	15 1	15 1	Bassein.
												Pegu (upland)—
...	...	...	...	10 9	10 9	...	...	...	...	14 4	14 4	Tharawadi.
...	...	...	...	...	...	...	...	4 —	4 7	16 2	16 2	Henzada.
...	...	...	...	7 —	5 10	...	...	8 1	8 1	11 5	11 5	Prome.
...	...	...	...	9 1	9 1	...	...	...	...	14 3	14 3	Toungoo.
...	...	..	..	9 7	9 7	28 3	22 8	5 12	5 12	11 9	11 9	Thayetmyo.
												Upper Burma—
..	...	..	...	9 1	8 4	...	...	7 6	7 8	16 —	16 —	Mandalay.
...	...	...	...	8 5	8 13	...	...	6 14	6 14	6 7	6 7	Bamo.
...	...	..	.	10 11	10 —	..	...	6 —	6 —	11 15	14 3	Pakôkku.
...	...	...	...	12 8	12 8	16 —	15 7	5 14	5 14	14 4	14 4	Meiktila.
												Arakan—
...	...	...		..	..	...	...	...	...	18 10	18 10	Sandoway.
...	...	...	...	6 —	6 —	...	..	...	.	24 8	24 8	Kyaukpyu.
..	.	...		9 —	9 —	...	...	6 —	6 —	10 —	13 —	Akyab.
												Assam—
												Surma—
...	...	...	...	8 12	9 4	...	...	...	...	8 12	8 12	Sylhet.
...	...	...	...	7 4	7 13	...	...	...	..	8 —	8 —	Cachar.
												Hill tracts—
...	...	...	...	6 8	6 8	16 —	16 —	...	...	7 —	7 —	Khasi and Jaintia Hills.
...	...	..	...	8 —	8 —	...	...	6 8	6 8	7 —	7 —	Garo Hills.
...	...	...	...	...	...	...	...	3 —	3 —	3 —	3 —	Manipur.
												Brahmaputra—
...	...	.	...	8 8	8 —	..	...	...	...	9 —	9 —	Goálpara.
...	...	...	...	8 —	8 —	...	...	7 —	6 —	8 8	9 —	Kamrup.
...	...	...	...	9 —	9 —	...	...	.	...	9 8	9 8	Darrang.
...	...	...	...	7 10	7 9	..	...	7 12	6 11	8 —	8 —	Nowgong
...	...	...	...	8 —	8 —	...		.	...	8 14	8 14	Sibságar.
..		.	...	7 —	7 —	13 —	13 —	...	...	7 8	7 8	Lakhimpur.
												Bengal—
												Eastern hill tracts—
...	...	...	...	4 —	4 —	...	...	4 —	4 —	4 —	4 —	Nágá Hills.
												Eastern—
...	...	...	...	8 —	8 —	...	...	...	...	9 —	9 —	Backerganj.
...	...	...	...	8 —	8 —	...	...	...	...	8 —	8 —	Noakhali.
...	...	...	...	8 —	8 —	...	...	...	...	8 —	8 —	Chittagong.
...	...	...	...	8 —	8 —	...	...	8 —	8 —	9 —	9 —	Tippera.
...	...	...	...	9 4	9 4	...	...	9 —	9 —	9 —	9 —	Dacca.
...	...	...	...	8 —	8 —	...	...	8 —	8 —	8 —	8 —	Maimensingh.
												Deltaic—
...	...	...	...	9 —	9 —	...	...	—	9 —	8 —	8 —	Khulna.
...	...	...	...	9 —	10 —	...	...	10 —	9 —	9 —	10 —	24-Parganas.
...	...	...	..	9 — and 10 —	10 —	...	...	13 —	13 —	10 — and 10 8	10 — and 10 8	Midnapur.
...	...	...	...	10 8	10 8	...	...	9 —	9 —	9 —	9 —	Howrah.
...	...	8 —	8 —	10 10	10 —	...	10 —	12 4	10 —	9 6	8 14	Calcutta
...	...	...	...	8 —	8 —	...	...	7 8	7 8	9 —	9 —	Hooghly.
...	...	...	...	11 13	10 13	...	...	15 4	15 4	10 5	10 5	Nadia (Krishnagarh).
...	...	...	...	10 —	9 —	...	...	16 —	16 —	9 —	8 —	Jessore.
...	...	...	...	...	...	...	...	...	...	8 12	8 12	Faridpur.

* Not obtainable.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1897—*continued.* (*The figures*

Districts.	Wheat.		Barley.		Rice. Best sort.		Rice. Common.		Jawar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Penicillaria spicata*).	
	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.
Bengal—*continued.*												
Central—												
Bankura	8 14	8 14	...	...	10 —	10 —	11 4	11 4	...	..	...	...
Bárdwan	9 8	8 4	...	...	9 12	7 8	11 —	9 12	...	...	...	...
Birbhum	7 8	7 8	...	...	6 12 to 8 —	6 12	9 — to 9 12	9 —	...	...	...	...
Murshidabad	9 —	9 —	10 —	10 —	8 12	8 —	10 8	10 —	...	...	...	...
Santhal Parganas	7 12	7 6	...	...	8 —	8 —	10 12	10 —	...	...	...	...
Pabna	8 4	8 4	15 —	15 —	6 —	6 —	10 —	9 6	...	...	...	...
Bogra	7 8	7 15½	...	..	7 8	7 8	10 2	10 8	...	..	...	...
Rajshahi	8 4	8 12	...	.	8 4	8 4	9 12	9 12	...	...	...	...
Malda	...	8 —	...	...	7 —	...	10 8	10 —	...	...	12 8	12 —
Northern—												
Rangpur	7 —		..	...	7 —	7 —	10 8	10 8	...	...	...	...
Dinajpur	8 —	8 12	...	...	7 13	8 —	9 10	10 —	...	...	...	...
Jalpaiguri	8 —	7 8	...		7 —	7 —	9 —	9 —	...	...	...	...
Hills—												
Darjeeling	6 —	6 —	7 —	7 —	5 8	5 8	8 —	8 —	...	...	...	...
Orissa—												
Puri	6 9	6 9	..	...	7 14	7 14	13 2	10 8	...	...	...	...
Cuttack	7 4	7 4	...	...	8 9	8 9	11 13	11 13	...	...	...	...
Balasore	10 —	10 —	9 8	9 8	8 — to 10 —	8 — to 10 —	12 —	12 —	...	..	...	...
Chota-Nagpur—												
Singhbhum	8 —	8 —	...	...	9 —	10 —	11 —	11 —	...	..	...	...
Manbhum	9 —	8 —	...	...	7 8 to 8 —	9 —	10 — to 10 8	10 8	12 —	...	...	...
Lohárdaga	5 12 to 7 12	6 — to 8 —	...	..	7 — to 7 8	8 —	8 8 to 9 —	9 —	...	...	..	...
Palámau	7 14	7 14	9 —	...	7 5	7 5	8 7	8 11	...	...	...	...
Hazaribágh	7 —	7 8	10 —	10 —	6 —	6 —	9 —	8 —	...	...	...	...
Bihár, south—												
Monghyr	8 4	8 —	11 8	11 —	6 —	6 —	9 8	9 8	...	...	...	...
Gaya	7 8	8 —	10 4	10 8	7 8	7 —	9 8	9 —	10 8	10 12	...	...
Patna	8 — and 9 —	9 —	12 —	13 —	9 —	9 8	10 8	10 6	13 —	11 8	...	...
Shahabad	8 — and 9 —	8 — and 8 12		...	9 —	9 — to 9 8	10 — to 11 —	10 —	...	...	...	...
Bihár, north—												
Purnea	11 —	10 4	...	...	8 —	8 12	9 8	10 —	...	...	...	...
Bhagalpur	8 14	8 14	12 10	11 6	8 14	8 14	10 12	10 2	...	..	...	...
Darbhanga	7 —	7 —	11 —	11 8	7 8	7 —	9 —	9 4	...	...	...	...
Muzaffarpur	8 —	8 —	12 —	12 —	7 —	7 —	9 —	9 —	...	...	...	...
Saran	8 8	8 8	12 —	12 —	7 —	8 —	10 —	9 8	...	...	...	...
Champáran	8 14	9 —		12 —	6 4	6 4	9 3½	9 —	...	.	...	...
N.-W. Provinces—												
Eastern—												
Mirzapur	8 9	8 2	9 7	9 10	6 10	6 7	7 12	7 13	9 —	9 9	9 14	9 3
Benares	7 13	8 11½	10 5	9 12	7 1	7 1	8 6	8 1½	10 13½	10 9	...	10 —
Ghazipur	8 8	8 8	10 4	10 8	6 12	6 4	9 4	9 8	11 4	11 8	10 8	10 8
Jaunpur	7 12	7 6	9 14	9 8	6 —	6 —	9 12	9 8	10 —	10 4	...	...
Allahabad	8 —	7 6	10 —	8 12	6 12	6 4	9 8	8 8	10 4	10 —	9 —	9 —
Central—												
Banda	8 12	8 8	9 —	8 8	7 12	7 —	9 8	9 —	10 —	10 8	..	...
Fatehpur	8 —	7 4	9 —	8 8	5 8	5 8	8 10	6 12	9 8	9 —	9 —	8 —
Hamirpur	8 3	7 11	8 10	8 8	6 —	6 —	7 15	7 14	9 10	9 11	8 14	8 12
Jalaun	8 —	7 8	9 —	8 —	6 —	6 —	7 —	7 —	9 8	9 8	8 4	8 12
Cawnpore	9 12	9 8	11 —	10 —	6 4	6 —	9 10	8 12	11 —	11 —	10 —	9 8
Jhánsi	9 4	9 4	10 —	10 —	6 12	6 —	8 —	8 —	11 —	10 12	10 —	9 8
Etawah	9 5	8 8	11 —	9 —	4 14	5 —	9 4	8 8	10 9	10 8	9 11	9 —
Farukhabad	8 4	8 8	10 9	9 3½	5 1	5 2	7 8	8 8	9 14	9 14	10 3½	9 9
Mainpuri	9 —	8 4	9 6	8 10	4 8	4 8	8 —	8 —	9 11	9 11	9 2	8 8
Etah	9 14	9 2	10 12	10 4	5 4	5 4	8 2	7 10	11 2	10 2	9 12	9 2
Western—												
Meerut	8 —	9 —	10 —	10 8	5 —	5 —	9 —	8 8	10 —	11 8	10 —	10 —
Agra	9 4	9 —	10 8	10 8	4 —	4 —	8 —	8 —	10 12	10 12	10 4	10 —
Muttra	8 12	8 12	10 —	9 12	6 —	6 —	8 —	7 12	11 —	10 2	10 8	9 4
Aligarh	9 8	8 12	10 —	9 —	6 —	5 —	9 4	7 4	10 8	9 12	10 —	9 4
Bulandshahr	9 1	9 —	10 5	10 8	5 3	5 —	7 10	7 8	10 4	10 —	9 13	9 8
Submontane, east—												
Ballia	9 —	7 12	11 4	10 —	6 8	6 4	10 —	9 —	11 4	10 —	10 —	10 —
Azamgarh	8 2	7 7	10 —	8 14	5 14	5 14	8 2	8 2	...	...	...	...
Gorakhpur	8 9	7 6	10 5	10 5	6 5	5 14	8 13	8 2	9 14	9 14	8 2	8 2
Basti	8 12	8 6	10 —	10 —	6 12	6 12	8 12	8 6	12 —	12 —	...	...

represent the number of sers (of 80 tolas) and chittacks sold for one rupee.)

Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian Millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Bunaga (*Cicer arietinum*).		Maize (*Zea Mays*)		Arhar, or Thur, Gadian Pea (*Cajanus indicus*).		Salt.		Districts.
Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	
												Bengal—*continued.*
												Central—
..	..	...	..	9 8	9 8	...	...	9 4	9 4	9 8	9 8	Bankura.
...	...	...	...	11 0	11 —	...	...	15 8	14 0	11 8	11 8	Bardwan.
...	...	...	...	9 6	9 6	...	...	8 —	7 8	10 8	10 8	Birbhum.
...	...	...	...	13 —	12 —			14 —	14 —	11 —	11 —	Murshidabad.
...	...	...	...	9 8	9 7	12 —	12 4	13 —	13 2	10 4	10 4	Santhal Parganas.
..	...	...	...	10 —	10 —	...	...	10 8	10 8	9 4	9 4	Pabna.
...	...	..	...	8 4	8 4	...	.		...	7 15½	8 1	Bogra.
...	...	...	...	11 4	11 4	...	...	15 12	15 —	9 —	9 —	Rajshahi.
...	...	12 —	...	8 —	9 —	..	12 —	...	...	9 — and 9 8	9 — and 9 8	Malda.
												Northern—
...	...	...	...	9 8	9 8	12 8	12 8	7 —	7 —	8 —	8 —	Rangpur.
...	...	...	...	9 10	9 —	...	...	...	...	9 7	9 7	Dinajpur.
...	...	...	...	9 8	9 8	...	...	8 8	8 —	8 8	8 8	Jalpaiguri.
12 —	12 —	...	...	7 —	7 —	14 —	14 —	7 —	7 —	7 — and 8 —	7 — and 8 —	*Hills*— Darjeeling.
												Orissa—
..	...	..	...	11 13	10 8			10 8	10 8	12 4	12 —	Puri.
...	...	...	...	14 7*	13 2*	...	...	13 13	13 2	10 12	10 12	Cuttack.
...	...	...	...	9 —	9 —	...	...	8 —	8 —	10 6	10 6	Balasore.
												Chota-Nagpur—
..	...	...	...	8 —	10 —	...	10 —	12 —	10 —	7 —	7 —	Singhbhum
..	...	...	...	10 —	9 8	13 —	12 —	13 —	12 —	9 —	10 —	Manbhum.
13 —	13 —	...		7 8 to 8 8	8 — to 9 —	9 —	9 —	8 8	9 —	8 8	8 8	Lohárdaga.
11 4	12 2	...	...	9 9	9 13	9 9	10 6	8 7	8 7	7 14	9 —	Palámau.
12 —	12 —	..	...	9 —	9 —	10 —	10 —	10 8	10 —	8 —	8 —	Hazaribagh.
												Bihár, south—
...	...	...	...	12 —	11 —	11 8	10 12	13 —	10 8	9 —	9 —	Monghyr.
...	...	12 —	11 8	9 12	9 8	10 8	10 8	12 —	13 —	9 8	10 —	Gaya.
15 —	15 —	15 —	15 —	11 8	11 8	12 8	11 12	16 —	16 —	10 —	10 —	Patna.
...	...	...	...	11 — and 11 8	11 4 to 12 —	11 — and 11 8	11 8	...	...	9 8 and 10 —	10 —	Shahabad.
												Bihár, north—
*11 —	10 —	...	...	9 —	10 —	...	13 —	...	13 —	9 8	10 —	Purnea.
...	...	...	...	10 12	10 12	12 —	12 —	11 6	11 6	10 —	10 —	Bhágalpur.
12 —	12 —	...	...	10 —	9 8	10 —	10 —	11 8	11 —	10 8	10 —	Darbhanga.
...	...	.	...	10 8	10 8	10 —	10 —	12 —	12 —	11 —	11 —	Muzaffarpur.
13 —	13 8	12 —	10 —	11 —	11 —	10 4	10 8	13 4	12 8	10 —	10 —	Sáran.
12 4	...		...	10 1	10 8	10 11½	10 8	12 7½	12 12	10 15	10 —	Champaran.
												N.-W. Provinces—
												Eastern—
12 —	11 8	9 8	9 12	10 —	9 —	11 8	10 1	9 2	8 —	9 6	9 9	Mirzapur.
13 —	12 7	10 13½	10 13½	10 —	10 —	11 2	10 9	8 11	8 15	9 4½	9 4½	Benares.
14 8	13 8	12 —	12 —	10 12	10 8	11 4	11 4	10 —	10 —	9 —	9 —	Ghazipur.
12 —	...	...	...	9 8	9 —	10 4	10 4	11 —	10 8	10 —	10 —	Jaunpur.
12 —	11 8	9 —	7 —	10 —	9 10	10 12	10 12	10 —	10 —	10 4	10 2	Allahabad.
												Central—
...	...	...	...	9 12	9 12	11 4	10 4	8 —	7 8	11 —	11 —	Bánda.
...	...	...	...	9 —	8 12	10 —	9 8	7 4	7 4	10 8	10 8	Fatehpur.
..	...	...	...	9 4	9 3	9 12	9 11	7 7	7 4	10 —	10 —	Hamírpur
8 —†	8 —	8 —	8 —	9 —†	9 —	9 8	9 8	7 —	7 —	10 12	10 12	Jalaun.
12 8	11 12	10 8	10 8	9 12	9 12	10 12	10 8	11 —	10 8	11 8	11 8	Cawnpore
...	...	...	...	9 12	10 —	10 12	10 12	8 2	8 2	11 —	11 —	Jhánsi.
...	...	...	...	10 —	9 8	11 11	10 8	9 —	8 —	10 8	11 —	Etáwah.
...	...	...	11 —	9 9	9 3½	10 9	9 14	9 14	9 14	11 12	11 12	Farukhabad.
...	...	...	8 —	9 3	9 —	10 6	10 —	8 2	7 12	11 —	11 —	Mainpuri.
7 2	7 2	7 2	7 2	10 —	9 2	11 2	10 6	8 2	7 14	11 8	11 8	Etah.
												Western—
...	...	...	...	9 —	10 12	10 —	11 8	10 —	11 —	11 8	11 8	Meerut.
...	...	10 —	10 —	10 8	10 4	11 4	11 —	8 —	8 8	12 —	11 12	Agra.
...	...	11 8	11 —	10 —	10 —	11 4	8 10	11 —	11 8	12 —	12 —	Muttra.
...	...	10 8	9 12	10 8	9 12	10 12	10 4	8 —	8 4	11 8	11 4	Aligarh.
12 —	9 —	10 —	11 —	9 15	10 4	10 —	10 4	7 13	8 4	10 15	12 —	Bulandshahr.
												Submontane, east—
11 —	10 —	...	...	12 —	10 8	11 —	10 —	12 —	12 —	10 —	10 —	Ballia.
11 12	12 6	...	..	10 —	8 14	10 6	10 —	8 2	8 2	9 13	9 13	Azamgarh.
11 4	11 11	9 14	9 14	9 14	9 11	9 14	9 14	8 12	8 —	9 10	9 10	Gorakhpur.
14 4	14 4	9 8	9 8	9 6	9 8	11 —	11 —	9 12	9 —	10 8	10 8	Basti.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1897—*continued.* (*The figures represe*

Districts.	Wheat		Barley.		Rice. Best sort.		Rice. Common.		Jawar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Penicillaria spicata*).	
	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.
N.-W. Provinces—*contd.*												
Sub-montane, west—												
Shahjahanpur	9 —	8 4	10 —	10 —	5 4	5 4	9 —	8 8	11 —	10 4	10 —	9 12
Budaun	8 11	8 7	8 13	9 —	5 13	5 13	7 9	7 9	9 6	9 10	9 2	9 4
Pilibít	8 7	8 2	...	9 2	8 7	4 8	8 12	8 12	10 —	10 —	8 12	9 2
Bareli	7 14	8 3	8 0	8 0	5 —	5 —	7 8	7 8	9 11	9 15	8 11	9 11
Moradabad	7 12	8 3	9 —	9 —	5 —	5 —	8 —	8 0	10 —	10 4	9 8	9 8
Bijnor	8 2	9 —	10 2	...	7 5	7 5	7 14	7 14	9 9	10 11	9 —	10 11
Muzaffarnagar	9 1	9 10	10 7	9 14	5 —	5 —	8 4	8 8	9 5	11 —	9 7	9 14
Saharanpur	8 13	9 6	11 —	9 4	5 6	5 6	8 1	7 8	10 12	11 4	10 12	10 3
Dehra-Dun	8 8	8 9	10 —	7 8	7 —	6 8	7 8	7 8	10 —	9 —	9 12	9 10
Hills—												
Naini Tal	7 —	6 8	8 —	8 2	4 8	4 —	6 8	6 —	10 15	10 15	10 —	9 11
Almora	8 4	8 4	9 8	9 8	7 12	7 8	8 8	8 8	...	...	...	...
Garhwal	7 —	7 —	8 —	8 —	4 —	4 —	6 8	6 8	...	...	...	...
Oudh—												
Southern—												
Partábgarh	8 8	7 8	10 —	9 —	7 —	6 8	8 —	7 8	10 —	9 8	8 12	8 4
Sultanpur	8 12	8 —	10 —	9 4	5 12	5 12	8 12	8 4	10 8	10 —	...	...
Rae-Bareli	8 4	7 12	9 —	9 —	5 —	5 —	8 8	8 —	11 —	10 —	9 8	9 —
Unao	9 —	8 1	9 8	8 12	6 8	6 —	8 12	8 —	10 8	9 11	9 8	9 1
Lucknow	8 8½	8 2½	9 10½	9 6½	5 —	5 —	8 13	8 4	10 8	10 8	9 8	9 2
Hardoi	9 —	8 4	9 —	9 —	7 —	6 —	8 4	8 —	10 —	9 12	9 8	9 —
Northern—												
Fyzabad	9 —	8 1	10 —	9 6	7 4	7 2	9 —	8 8	11 —	10 4	8 6	8 2
Barabanki	9 —	7 12	11 —	8 —	7 8	7 —	8 12	8 —	10 4	10 8	8 12	8 4
Gonda	8 7	8 10	8 2	9 —	8 4	7 12	8 12	8 6	10 5	10 4	9 —	8 8
Bahraich	9 —	8 12	11 12	11 8	6 8	6 8	8 4	8 —	11 12	11 8	10 —	10 —
Sitapur	9 4	8 12	11 4	11 —	5 —	5 —	9 —	9 —	11 —	11 —	10 8	10 —
Kheri	9 —	8 12	11 8	11 4	5 8	5 8	9 —	9 —	...	...	...	...
Rajputana—												
Eastern—												
Partábgarh	11 13	11 13	18 0	18 6	6 9	6 9	9 3	9 3	...	...	...	...
Banswara	15 10	16 4	17 2	18 2	6 9	7 3	15 —	15 —	...	...	...	...
Meywar (Udaipur)	9 6	9 6	14 13½	14 7½	8 9½	7 13	9 6	8 9½	15 10	17 15½	11 11½	11 5½
Hilly Tracts of Meywar	12 —	12 —	20 —	23 —	...	...	12 —	12 —	...	...	...	...
Sirohi	8 4	8 —	12 —	12 —	5 —	5 —	6 —	6 —	13 —	12 —	13 —	12 —
Erinpura	8 3	8 3	12 2½	12 2½	6 2	...	7 10	7 10	12 7	12 7	12 4	12 4
Ajmere	8 10	8 1	11 7	10 8	6 —	6 —	9 —	9 —	11 12	11 8	9 13½	9 10½
Abu	7 12 & 8 4	7 10 & 8 4	10 8	10 4	5 8	5 8	6 8	6 8	...	..	9 8	9 8
Kishengarh	8 8	8 8	10 12	10 8	6 8	6 8	7 8	7 8	10 8	10 12	10 4	10 4
Bundi	12 8	11 12	15 8	15 —	8 8	9 —	9 —	9 8	16 —	16 —	...	...
Kotah	10 12	10 8	7 —	9 —	7 —	7 —	8 —	8 —	14 —	14 8	9 4	9 4
Jhallawar	10 4	10 1	10 10	10 10	7 1½	7 1½	9 7½	9 3	13 6½	13 6	8 9	8 14
Tonk	8 7	8 12	9 14	10 5	3 —	4 —	5 8	5 12	10 11	10 7	9 4	9 0
Jaipur	8 4	8 8	10 8	10 12	4 12	4 12	6 4	5 4	10 8	11 —	10 —	10 —
Kerauli	8 2	8 2	9 6	9 6	7 8	7 8	8 2	8 2	10 5	10 10	9 6	9 8
Dholpur	8 10½	8 2½	9 —	9 —	6 12	6 12	7 —½	7 —	10 7	10 1	9 14	9 4½
Bhartpur	8 4	8 2½	9 13	9 8	4 —	5 2½	7 —	5 5½	9 15	9 14	9 0	9 2
Alwar	8 12	8 10	10 8	10 5½	5 12	5 12	7 2	7 2	10 8	10 9½	10 —	9 14
Deoli Cantonment	10 —	10 4	13 1½	13 1½	4 —	4 —	6 —	6 —	13 —	13 —	11 12	11 12
Nasirabad Cantonment	9 4	9 4	...	...	5 4	5 4	6 12	6 12	11 8	11 8	9 8	9 8
Balmer	7 12	7 12	...	...	5 —	5 8	7 8	7 8	...	..	12 3	11 12
Anádra	8 6 & 9 —	8 4 & 9 —	...		5 12	5 14	6 8	7 —	...	10 8	10 8	10 8
Shahpura	9 3	9 —	10 8	10 8	6 —	6 —	9 —	9 —	13 —	13 —	11 —	11 —
Western—												
Jodhpur	7 13 & 8 2	7 8 & 8 2	10 —	9 6 & 10 —	5 —	5 —	6 4	6 4	...	8 12	10 —	9 6
Jaisalmer	7 3	7 6	...	...	6 —	6 —	7 3	7 3	10 —	10 —	8 9	8 8
Bikaner	8 —	8 2	9 4	9 4	3 —	3 —	5 —	5 8	...	...	8 12½	8 8
Central India—												
Indore	8 8	8 8	9 —	9 —	7 —	7 —	7 4	7 4	12 8	12 8	10 10	10 10
Nimach Cantonment	10 —	9 8	...		5 8	5 8	6 8	6 8	12 —	12 —	11 —	10 —
Gwalior	7 15½	7 15½	9 —½	9 —½	5 5	5 11	6 6	6 6	10 5½	9 13½	8 5½	8 3½
Panjab—												
Southern—												
Hissar	9 —	10 —	10 12	10 —	...	...	8 —	9 —	10 8	11 8	9 4	10 —
Ferozpur	8 12	11 4	11 —	13 8	...	...	6 12	6 12	10 12	13 12	10 4	11 12
Central—												
Lahore	8 6	10 4	11 —	12 4	...	...	8 —	8 4	11 4	12 4	10 —	10 4
Gujránwala	9 —	10 —	13 —	12 0	...	...	8 4	9 4	11 8	11 8	10 —	10 —
Gujrát	9 —	9 4	10 8	9 8	...	...	8 —	7 8	11 —	11 —	11 —	10 —
Jhelam	9 —	10 —	11 —	11 —	...	...	8 —	8 —	11 —	12 —	10 —	11 —

the number of sers (of 80 tolas) and chittacks sold for one rupee.)

Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar, or thuk, cadjan pea (*Cajanus indicus*).		Salt.		Districts.
Half-month of report.	Previous half-month	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month	
												N.-W. Provinces—*contd.*
												Submontane, west—
...	...	...	10 —	9 12	9 4	10 12	10 8	7 4	7 4	10 12	10 12	Shahjahánpur.
9 8	10 —	9 3	9 12	9 —	9 —	9 11	10 2	7 6	7 6	10 6	10 6	Budaun.
...	...		...	9 6	9 2	10 —	10 6	7 13	7 13	11 —	11 —	Pilibít.
...	...	10 —	10 —	9 6	9 6	9 13½	10 5	7 13	7 9	10 10	10 10	Bareli.
...	..	10 —	10 —	9 12	9 10	10 3	10 10	6 4	6 4	11 —	11 —	Moradabad.
...	...	...		9 4	10 6	...	10 11	7 11	7 14	11 4	11 4	Bijnor.
5 8	5 8	5 8	5 8	9 15	11 4	9 15	11 —	7 11	7 11	11 4	11 4	Muzaffarnagar.
12 12	10 12	12 12	9 11	11 —	10 7	10 12	11 4	7 8	7 8	11 4	11 4	Saháranpur.
10 4	10 —	...	...	9 2	9 8	10 8	10 4	9 —	8 —	10 —	10 —	Dehra-Dún.
												Hills—
...	...	...	...	9 6	9 6	10 10	10 5	6 —	5 —	8 —	8 —	Naini Tal.
12 —	11 8	12 8	12 —	7 8*	7 —*	...	...	6 —†	6 —†	8 8	8 8	Almora.
8 —	8 —	...	...	6 8	7 —	...	...	6 8	6 —	6 —	6 —	Garhwál.
												Oudh—
												Southern—
12 —	11 —	...	...	9 12	9 —	9 12	9 8	8 —	7 —	10 —	10 —	Partabgarh.
13 —	12 —	...	...	10 —	9 4	10 4	10 —	11 8	10 —	10 12	10 12	Sultanpur.
11 —	11 —	8 —	8 —	9 2	9 4	11 —	10 4	11 —	7 —	10 8	10 8	Rae-Bareli.
...	...	...	...	9 8	9 3	10 10	10 —	8 4	8 —	11 —	11 —	Unao
11 4	11 4	10 4	9 4	9 8	9 6½	10 12	10 6	11 12	10 14	11 —	10 12	Lucknow.
...	...	...	...	10 4	9 4	10 1½	10 —	8 —	8 —	11 —	11 —	Hardoi
												Northern—
13 4	12 14	10 4	10 4	10 —	9 8	11 —	10 2	8 7	8 5	10 8	10 8	Fyzabad.
11 8	11 —	10 8	10 —	10 —	9 —	10 12	10 8	9 —	8 —	11 —	10 —	Barabanki.
...	...	8 —	8 —	9 14	10 4	10 8	10 12	11 —	12 —	10 8	10 8	Gonda.
12 —	14 —	10 —	10 —	9 12	10 4	11 4	11 —	11 8	11 8	10 4	10 4	Bahraich.
12 —	11 —	11 —	10 —	9 8	9 8	11 —	11 —	8 4	8 4	11 —	11 —	Sitapur.
12 —	11 4	10 —	...	10 —	9 12	11 12	11 4	11 8	11 0	11 —	11 —	Kheri.
												Rajputana—
												Eastern—
...	...	..	...	15 12	15 12	18 6	18 6	...	...	13 —	13 4	Partábgarh.
...	...	..	...	18 2	18 8	30 —	32 —	...	...	9 6	9 6	Banswara.
...	...	12 8	13 4½	11 11½	12 1¾	15 10	16 6½	7 13	7 13	10 8¾	10 8¾	Meywar (Udaipur).
...	...	...	...	16 —	16 —	18 —	20 —	...	...	11 8	11 8	Hilly Tracts of Meywar.
...	...	...	...	9 —	10 —	15 —	15 —	...	...	12 8	12 8	Sirohi.
...	...	...	...	9 11½	9 11½	...	...	...	...	12 —	12 —	Erinpura.
...	...	10 8	10 8	10 13	10 8	11 13½	11 8	...	...	12 8	12 8	Ajmere.
...	...	...	...	9 4	9 2	13 6	13 —	6 12	7 —	11 —	12 —	Abu.
‡	‡	‡	‡	10 8	10 12	10 12	10 8	‡	‡	12 8	12 8	Kishengarh.
..	...	...	...	15 8	15 —	15 8	...	...	...	10 8	10 10	Bundi.
...	...	..	...	13 8	13 8	13 8	13 8	14 —	16 —	10 —	10 —	Kotah.
...	...	13 6½	13 8	11 —	11 11	13 12½	14 —½	...	10 4	9 7½	9 5	Jhallawar.
...	...	...	...	9 15	10 10	10 10	10 10	...	...	10 8	10 10	Tonk.
‡	‡	12 —	13 —	8 8& 9 12	8 12& 10 —	10 8	10 8	12 —	12 —	12 8	12 8	Jaipur.
...	...	11 4	11 4	9 11	10 —	...	...	11 4	11 4	10 15	10 15	Kerauli.
...	...	9 —	9 —	9 13½	9 4¾	...	..	11 4	10 11	11 13	11 13	Dholpur.
...	...	9 12	9 12	9 4	9 7	10 12	10 2	11 —	10 4	11 8	11 8	Bhartpur.
...	...	9 12	9 12	10 9½	10 10½	10 12	11 —	12 8	12 8½	12 8	12 8	Alwar.
...	...	...	...	13 —	13 —	...	...	...	...	12 —	12 —	Deoli Cantonment.
‡	‡	...	...	11 8	11 8	...	...	7 4	7 4	13 —	13 —	Nasirabad Cantonment.
...	...	.	...	6 3	6 8	..	...	...	...	14 —	14 —	Bálmer.
...	...	...	...	9 11	9 4	15 —	15 —	...	...	...	1. —	Anádra
...	...	...	...	10 8	10 8	12 4	12 4	...	...	11 10	11 10	Shahpura.
												Western—
...	...	...	...	9 6	9 1	...	10 10	...	6 4	13 2	13 2	Jodhpur.
...	...	...	...	7 3	7 4	...	...	..	..	21 —	21 —	Jaisalmer.
...	...	...	.	9 3½	9 8	...	...	8 —	8 —	11 8	11 8	Bikaner.
												Central India—
...	...	...	...	11 4	11 —	13 —	13 —	12 8	13 —	10 4	10 4	Indore.
‡	‡	...	...	10 —	10 —	...	...	8 —	8 —	12 4	12 4	Nimach Cantonment.
...	...	7 7	7 7	7 7	7 11½	10 5½	9 13½	7 11½	7 11½	10 12	10 12	Gwalior.
												Panjab—
												Southern—
§	§	§	§	10 12	11 8	10 8	§	§	§	11 —	11 —	Hissar.
§	§	7 12	7 12	10 12	13 12	11 8	13 12	6 12	6 12	12 8	12 8	Ferozpur.
												Central—
¶	¶	9 4	10 4	10 2	12 4	11 —	11 8	6 12	7 10	13 2	13 1	Lahore.
§	§	10 —	10 0	10 2	11 10	11 8	11 8	§	§	13 —	13 —	Gujránwála.
§	§	6 —	6 —	10 8	10 8	11 —	10 8	§	§	14 —	14 —	Gujrát.
‡	‡	‡	‡	12 —	12 —	11 —	11 —	‡	‡	14 —	14 —	Jhelam.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1897—*continued.* (*The figures*

Districts.	Wheat.		Barley.		Rice. Best sort.		Rice. Common.		Jawar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Penicillaria spicata*).	
	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.
Panjab—*continued.*												
South-eastern—												
Gurgáon	8 —	8 12	10 4	10 8	...	...	7 —	7 —	10 —	11 —	9 8	10 8
Delhi	8 10	9 2	9 8	10 8	...	...	8 8	8 8	10 —	10 8	9 —	10 8
Rohtak	8 8	9 8	9 —	8 —	...	...	9 —	8 12	9 8	10 —	9 4	10 —
Karnál	8 12	9 8	10 —	11 —	...	...	8 —	8 —	10 —	11 —	10 —	10 —
Submontane—												
Ambala	9 —	9 12	10 8	10 —	...	...	7 8	8 —	11 4	11 —	10 8	9 8
Ludhiána	9 4	10 8	11 4	11 —	...	...	8 —	8 —	11 —	10 8	10 8	10 8
Jalandhar	9 8	10 4	9 —	10 —	...	...	7 —	7 —	†	†	9 —	9 —
Hoshiárpur	10 —	10 4	12 —	12 —	...	...	9 —	9 —	10 —	12 —	9 —	10 —
Gurdaspur	9 12	10 —	11 —	11 —	...	...	8 —	8 —	11 —	12 —	11 —	11 —
Amritsar	9 4	9 12	12 —	12 —	...	...	8 —	8 —	11 —	10 —	10 —	10 —
Siálkot	9 —	9 8	13 —	12 4	...	...	8 —	8 —	11 —	11 —	†	11 —
Hills—												
Simla	8 8	8 —	†	...	...	...	7 8	7 —	9 —	9 —	8 —	8 —
Kangra	10 —	10 —	11 8	12 —	...	...	10 —	9 8	†	†	†	†
Northern—												
Rawalpindi	8 14	8 8	13 8	13 4	...	...	6 4	6 4	12 12	12 12	9 12	10 —
Hazára	9 2	9 2	13 —	12 —	...	...	7 4	7 4	†	†	†	†
Peshawar	9 5	9 —	13 —	14 —	...	...	7 8	7 8	14 —	14 —	10 —	9 12
Kohat	9 4	9 10	16 2	15 10	...	...	8 12	8 12	†	†	11 14	11 12
Bannu	11 8	11 8	17 —	18 8	...	...	8 12	8 7	15 —	15 —	12 8	12 8
Western—												
Sháhpur	9 —	9 —	12 —	11 —	...	...	6 —	6 —	11 —	10 —	10 —	10 —
Jhang	8 12	8 4	13 —	12 —	...	...	8 —	8 —	10 12	10 —	10 —	10 —
Multan	8 8	8 12	12 4	11 8	...	...	8 —	8 8	11 —	11 —	11 —	9 12
Montgomery	9 2	10 —	†	†	...	...	10 —	8 —	†	11 4	†	†
Dera Ismael Khan	9 14	9 11	12 8	11 4	...	...	6 4	6 4	13 2	13 7	12 3	11 4
Muzaffargarh	9 10	10 —	11 —	11 —	...	...	9 —	9 —	10 —	10 —	10 —	10 —
Dera Ghazi Khan	9 1	9 6	10 —	10 —	...	...	7 —	7 —	11 9	11 4	10 15	11 4
Sind and Baluchistan—												
Karáchi	8 —	8 —	...	...	6 —	6 —	7 —	7 —	11 —	10 —	10 —	9 —
Hyderabad	7 8	8 —	...	...	6 8	6 8	8 8	9 —	11 8	12 8	11 —	11 8
Thar and Parkar (Umarkot)	6 12	7 —	...	...	12 —	12 —	14 —	14 —	...	...	14 —	12 12
Shikarpur	9 —	9 12	...	...	7 —	7 3	8 —	8 3	13 —	14 6	12 —	12 5
Upper Sind Frontier	8 —	8 8	..	...	8 —	7 8	9 —	8 8	13 8	14 8	12 —	12 8
Quetta	9 —	9 —	13 8	12 —	4 —	5 —	7 —	7 —	12 —	11 8	8 —	8 —
Bombay—												
Konkan—												
Karwar	6 7	6 7	...	...	7 1	7 1	8 1	8 1	9 8	9 8	...	...
Ratnagiri	6 12	6 12	...	...	8 —	8 —	9 4	8 9	9 2	...	7 15	7 15
Alibág	6 7	6 8	...	...	10 6	10 6	10 13	10 13	...	...	7 5	7 5
Bombay	6 8	6 8	...	...	7 —	7 —	8 7	8 7	9 13	9 13	9 4	9 4
Tanna	7 5	7 5	...	...	6 8	6 8	8 13	8 13	*	*	9 —	9 —
Deccan—												
Dharwar	9 3	9 10	...	...	9 9	9 9	10 1	10 8	12 4	13 3	12 2	13 1
Belgaum	8 10	8 10	...	...	9 2	9 11	10 —	10 8	12 7	12 15	11 3	11 11
Satara	7 13	8 2	...	...	6 7	6 10	8 5	8 5	9 —	9 —	8 5	8 2
Sholapur	9 5	9 5	...	...	7 7	7 7	9 12	9 12	11 10	12 8	9 13	9 13
Bijapur	8 7	9 12	...	...	5 9	5 9	10 —	9 8	11 11	12 10	9 11	9 11
Poona	8 2	8 2	...	...	7 4	7 4	8 6	8 6	10 9	10 9	8 10	9 3
Khandesh—												
Ahmadnagar	8 11	8 11	..	...	6 10	6 10	7 9	7 9	10 5	10 5	9 8	8 10
Nasik	8 10	8 10	...	...	7 6	6 4	8 —	7 5	9 13	9 13	7 12	8 8
Dhulia	7 14	7 14	...	...	6 8	6 8	7 9	7 9	9 8	9 8	8 4	8 4
Gujarat—												
Surat	7 6	6 15	...	...	5 9	5 9	6 8	6 8	10 3	10 3	8 13	8 13
Broach	7 8	7 8	...	...	6 —	6 —	8 —	8 —	11 —	11 8	8 8	8 8
Kaira	8 —	8 8	...	...	6 8	6 8	8 —	8 —	10 —	10 —	9 —	9 8
Baroda Cantonment	7 —	6 8	...	...	6 —	6 —	7 —	7 —	10 —	10 —	8 4	8 4
Ahmadabad	7 8	7 8	...	...	6 8	6 8	8 —	8 —	10 8	10 8	9 12	9 —
Godhra	8 8	8 8	...	...	8 —	8 —	10 —	9 8	...	...	9 8	10 —
Disa Cantonment	9 8	9 8	...	...	5 8	5 8	6 8	6 8	15 —	15 —	12 8	12 8
Káthiawár—												
Rájkot	7 12	7 8	...	...	5 4	5 4	6 8	6 8	9 13	9 13	9 6	9 11
Central Provinces—												
Western—												
Nimar	8 8	8 —	...	...	6 —	6 5	8 1	8 1	10 5	9 15	...	...
Khandwa	8 —	8 —	...	...	7 8	7 8	8 —	8 8	10 8	9 8	9 8	9 4
Hoshangabad	9 —	9 3	...	...	6 4	...	6 15	7 1	10 15	10 5	...	...
Betul	9 10	9 10	...	...	6 12	6 12	7 3	7 3	10 7	10 7	...	...
Chhindwára	10 —	8 7	...	...	...	...	7 4	7 4	11 1	12 —	...	...
Nágpur	9 6	9 6	...	...	...	...	9 6	9 6	11 8	13 2	...	...
Wardha	8 14	9 7	...	...	5 13	5 13	8 —	8 —	11 7	11 2		

represent the number of sers (of 80 tolas) and chittacks sold for one rupee.

Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Salt.		Districts.
Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	
												Panjab—*continued.*
												South-eastern—
†	†	†	†	9 6	10 12	10 —	11 —	10 —	11 —	11 —	11 —	Gurgáon.
†	†	9 —	10 —	9 8	10 12	10 4	11 8	11 —	11 —	11 —	11 —	Delhi.
†	†	10 —	10 —	10 —	11 —	11 —	11 —	10 —	10 —	11 —	11 —	Rohtak.
10 —	11 —	8 —	8 —	10 8	12 —	10 8	12 —	9 —	9 —	10 8	10 8	Karnál.
												Submontane—
‡	‡	10 —	9 —	9 10	11 —	10 12	11 14	‡	‡	12 12	12 12	Ambala.
†	†	11 —	11 —	10 8	12 —	11 8	13 —	7 8	7 4	13 —	13 —	Ludhiána.
‡	‡	11 —	13 —	10 8	12 —	12 —	13 —	‡	‡	13 —	13 —	Jalandhar.
10 —	10 —	11 —	10 —	11 —	12 —	11 8	12 4	8 —	12 —	12 12	12 12	Hoshiárpur.
15 —	10 —	11 —	11 —	11 4	12 —	11 8	12 —	‡	‡	12 —	12 —	Gurdaspur.
†	†	8 4	9 4	10 —	11 —	11 —	11 —	†	†	12 —	12 —	Amritsar.
‡	‡	‡	‡	10 —	10 4	11 —	11 —	‡	‡	13 8	13 8	Sialkot.
												Hills—
‡	...	8 —	8 —	10 —	9 8	10 —	10 8	7 —	6 8	9 —	9 —	Simla.
●	●	‡	‡	10 —	10 —	11 —	11 8	7 8	7 —	10 —	10 —	Kángra.
												Northern—
●	●	10 12	9 12	10 12	11 12	10 8	10 12	●	●	13 8	13 10	Ráwalpindi.
†	†		†	11 —	9 12	11 4	11 4	†	†	11 8	11 8	Hazára.
†	†	10 —	10 —	10 —	10 —	11 —	11 —	17 —	15 —	19 —	19 —	Peshávar.
†	†	†	†	12 5	11 8	12 12	12 12	†	†	21 —	21 —	Kohát.
8 12	8 12	10 —	10 —	10 —	15 8	10 8	15 8	7 8	7 8	23 —	22 —	Bannu.
												Western—
12 —	12 —	12 —	12 —	11 —	11 —	10 —	9 —	†	†	13 —	13 —	Shahpur.
12 —	11 —	12 —	12 —	11 —	10 —	11 —	11 —	8 —	8 —	12 —	12 —	Jhang.
†	†	9 —	9 4	10 —	10 4	10 —	10 —	†	†	12 8	12 8	Multán.
‡	‡	†	†	11 —	11 —	‡	‡	6 —	6 —	12 8	12 —	Montgomery.
‡	‡	4 —	4 —	12 13	13 —	12 8	12 4	6 9	6 4	17 —	17 —	Dera Ismael Khan.
‡	‡	‡	‡	9 8	9 8	‡	‡	‡	‡	12 —	12 —	Muzaffargarh.
‡	‡	‡	‡	10 8	10 5	‡	‡	‡	‡	13 12	15 —	Dera Ghazi Khan.
												Sind and Baluchistan—
‡	‡	...	...	9 —	9 —	...	...	5 8	6 8	14 8	14 8	Karáchi.
‡	‡	...	...	8 8	8 8	...	...	6 8	6 8	11 8	12 —	Hyderabad.
‡	‡	...	...	8 —	8 —	...	...	...	...	12 —	12 —	Thar and Parkar (Umarkot)
‡	‡	...	...	10 —	10 —	...	...	7 —	7 3	12 —	12 5	Shikarpur.
‡	‡	...	...	10 —	9 8	...	...	6 —	6 —	11 —	11 —	Upper Sind Frontier.
‡	‡	6 —	6 —	8 4	8 4	11 14	11 4	6 —	6 —	9 —	9 —	Quetta.
												Bombay—
												Konkan—
14 6	14 6	...	...	7 11	7 11	...	...	...	...	10 10	10 10	Karwar.
11 12	11 12	...	...	8 4	8 4	...	...	6 12	6 12	13 —	13 —	Ratnágiri.
...	...	...	...	8 1	7 10	...	...	6 9	7 —	11 14	11 14	Alibag.
11 4	11 4	...	...	8 12	8 12	...	...	7 10	7 10	11 9	11 9	Bombay.
●	●	...	...	9 5	9 5	...	...	7 5	7 5	12 4	12 4	Tanna.
												Deccan—
...	...	...	...	9 1	10 8	...	...	8 11	8 11	12 12	12 12	Dharwar.
16 —	16 —	...	...	8 4	10 —	...	...	7 13	8 5	11 9	11 9	Belgaum.
●	●	...	...	8 14	9 4	...	...	8 2	8 6	10 11	10 11	Satara.
●	●	...	...	11 11	11 11	...	...	10 8	10 8	11 10	11 10	Sholapur.
...	...	...	...	8 1	8 1	...	...	8 6	8 6	10 3	10 3	Bijápur.
13 13	11 14	...	...	9 3	9 8	...	...	8 11	9 4	11 13	11 13	Poona.
												Khándesh—
...	...	...	...	9 11	9 11	...	...	9 1	9 1	11 11	11 11	Ahmadnagar.
10 15	10 15	...	...	9 4	10 —	...	...	7 2	7 13	12 1	12 11	Násik.
●	●	...	...	9 1	9 1	...	...	8 9	8 9	11 —	11 —	Dhulia.
												Gujarat—
●	●	...	...	8 5	7 14	...	...	6 15	7 6	12 —	12 —	Surat.
●	●	...	...	9 —	9 —	...	...	8 8	9 —	13 —	13 —	Broach.
11 —	11 8	...	...	10 —	9 8	...	...	9 —	9 —	12 —	12 —	Kaira.
10 8	11 —	...	...	9 —	9 0	...	...	7 8	8 —	11 8	11 8	Baroda Cantonment.
12 —	11 8	...	...	10 8	10 8	...	...	8 —	8 8	13 8	13 8	Ahmadabad.
13 —	13 —	...	...	11 —	11 —	...	...	9 —	8 8	12 —	12 —	Godhra.
●	●	...	...	10 —	10 —	...	...	8 8	8 8	11 —	11 —	Disa Cantonment.
												Káthiáwár—
●	●	...	...	8 14	8 14	...	...	6 8	7 —	60 —	60 —	Rájkot.
												Central Provinces—
												Western—
...	...	...	...	9 —	9 —	...	...	7 8	8 —	11 6	11 6	Nimar.
●	●	...	...	9 —	9 —	...	...	●	●	9 8	9 8	Khandwa.
...	...	...	...	10 8	9 10	...	...	7 3	7 3	9 8	9 8	Hoshangabad.
...	...	...	...	9 10	9 10	...	...	6 9	6 9	9 —	9 —	Betul.
...	...	...	...	10 13	10 1	...	...	7 8	●	9 2	9 2	Chhindwára.
...	...	...	...	[illegible]	[illegible]	...	...	10 —	10 —	10 —	10 —	Nagpur.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1897—*concluded.* (*The figur*

Districts.	Wheat.		Barley.		Rice. Best sort.		Rice. Common.		Jawar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Penicillaria spicata*).	
	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.	Half-month of report.	Previous half-month.
Central Provinces—*contd.*												
Central—												
Narsinghpur	8 8	8 8	...	...	5 13	5 13	6 6	6 6	10 1	10 1	...	...
Saugor	8 3	8 3	...	...	6 14	6 14	7 10	7 10	10 7	10 7	...	...
Damoh	8 —	7 8	..	...	7 8	7 8	8 —	8 —	13 8	10 12	...	...
Jubbulpore	10 —	8 8	..	...	7 8	7 8	9 —	8 8	11 —	11 —	...	...
Mandla	8 8	9 —	..	...	...	...	7 8	8 —	...	...	...	...
Seoni	10 8	10 —	..	...	7 —	7 —	9 —	9 —	12 1	12 1	...	...
Balaghat	8 8	8 —		..	7 —	7 —	8	8 —	...	...	...	...
Bhandara	10 —	8 12	.	..	.	...	8 12	8 12		..	...	...
Chanda	10 2	10 8				.	9 —	9 —	11 6	11 6	..	...
Eastern—												
Bilaspur	10 11	10 11		..	...	...	10 11	10 11	..	...	...	..
Raipur	10 —	9 8		...	.	...	10 —	10 —	...	.	...	...
Sambalpur	9 —	9 —		..	...	...	11 8	10 —		...	...	...
Berar—												
Buldana	8 8	8 8	..	..	6 —	6 —	8 —	7 12	11 —	11 —	10 —	9 8
Basim	8 —	8 —	..	...	6 —	6 —	7 —	7 —	10 —	12 —	...	...
Akola	8 4	8 4	...	..	5 —	5 —	6 —	7 —	10 8	10 —	...	
Ellichpur	8 —	8 —	..	.	5 —	5 —	5 8	5 8	10 —	11 —	8 —	8 —
Amraoti	8 —	8 —	...	...	5 8	5 8	7 —	7 —	10 —	10 8	8 —	8 8
Wun	7 8	8 —		..	4 8	4 —	6 —	6 —	10 —	12 —	8 —	8 —
Nizam's Territories—												
Secunderabad	6 2	6 13	*	*	5 5	5 8	7 13	7 8	11 14	12 3	11 8	11 4
Bolaram	7 —	7 4	*	*	6 6	6 6	7 4	7 4	12 7	13 4	*	*
Chandarghat	8 4	8 4	*	*	8 12	8 12	9 12	9 4	13 8	13 8	*	15 —
Madras—												
Malabar coast—												
Malabar	...	...	..	.	..	...	10 2	9 11	...	...	...	..
S. Canara	...	...			.	..	10 10	10 10	...	...	...	...
South, Central—												
Coimbatore	...	...			...	...	10 14	10 14	16 2	17 6	19 2	20 11
Nilgiris	...	...	.	..	...	...	8 —	8 —	...	..	...	.
Salem	...	...		.	...	...	12 3	12 3	17 5	18 —	20 8	20 8
Central—												
Bellary	...	...		.	...	...	9 3	9 3	12 6	12 14	...	...
Anantapur	...	...	...	..	...	...	8 10	8 10	13 6	13 14	...	...
Cuddapah	...	...	..	..	..	...	8 5	8 11	14 3	14 3	12 5	12 5
Karnul	..	..		.	...	...	8 10	8 10	14 6	14 3	...	...
East Coast, north—												
Ganjam	...	..	..	.	...	...	9 8	10 —	...	...	...	...
Vizagapatam	...	...	..	..	...	...	9 8	9 11	...	...	14 11	14 14
Godavari	...	...	.	..	...	...	9 8	9 11	13 6	13 6	...	...
East Coast, central—												
Kistna	...	...	..	.	...	...	8 13	8 13	15 13	16 13	*	*
Nellore	...	...	..		...	...	13 —	12 11	17 8	17 8	13 6	14 —
East Coast, south—												
Madras	...	...	..	..	...	...	10 6	10 3	13 —	13 —	...	...
Chingleput	...	...	..	.	...	...	10 3	10 3	...	...	...	...
N. Arcot	...	...	...	..	...	...	11 8	11 11	13 11	14 10	13 3	13 3
S. Arcot	...	..	...	..	...	...	14 —	14 14	...	...	21 10	21 10
Tanjore	...	...	...	.	...	...	15 6	14 3	...	...	23 3	23 3
Trichinopoly	...	...	..	..	...	..	12 5	10 14	16 13	17 3	21 10	21 10
Southern—												
Tinnevelly	...	...	...	...	...	...	12 6	12 2	*	*	*	*
Madura	...	...	..		..	...	13 2	11 13	16 3	17 13	14 11	17 10
Mysore—												
Mysore	7 8	6 4	...	...	8 —	7 8	9 4	10 —	20 —	15 —	24 —	24 —
Bangalore	7 8	6 12	7 —	7 —	6 12	7 —	7 12	8 —	14 —	14 —	...	...
Kolar	8 —	8 —	7 4	7 4	7 4	7 4	8 8	8 8	8 8	8 8	10 8	10 8
Tumkur	7 8	7 8	7 —	7 —	7 8	8 —	8 —	9 —	17 —	19 —	20 —	20 —
Hassan	..	.	8 —	7 —	8 8	8 8	9 —	9 8	...	...	...	...
Kadur	7 —	8 —	8 —	9 —	10 —	10 —	12 —	13 —	22 —	22 —	...	...
Shimoga	6 13	8 6	...	...	8 6	8 2	11 9	11 9	16 13	16 13	...	...
Chitaldrug	9 —	9 —	8 —	8 —	8 —	8 —	9 —	9 —	16 —	16 —	15 —	10 —
Coorg—												
Coorg	3 12	4 4	3 8	4 —	7 8	8 8	11 8	13 —	...	...	...	...
Aden	6 4	5 10	...	...	4 11	5 10	5 14	6 4	10 3	10 3	7 —	7 —

* Not sold.

represent the number of sers (of 80 tolas) and chittacks sold for one rupee.)

Districts.	Marua or ragi (*Eleusine coracana*). Half-month of report.	Marua or ragi (*Eleusine coracana*). Previous half-month	Kangni or kadun, Italian millet (*Setaria italica*). Half-month of report.	Kangni or kadun, Italian millet (*Setaria italica*). Previous half-month.	Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*). Half-month of report.	Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*). Previous half-month	Maize (*Zea Mays*). Half-month of report	Maize (*Zea Mays*). Previous half-month.	Arhar, or thur, cadjan pea (*Cajanus indicus*). Half-month of report.	Arhar, or thur, cadjan pea (*Cajanus indicus*). Previous half-month.	Salt. Half month of report.	Salt. Previous half-month.
Central Provinces—*contd.*												
Central—												
Narsinghpur.	...	...	...	...	10 1	10 1	...	...	...	..	9 2	9 2
Saugor.	...	...	...	...	11 4	10 —	...	...	6 8	6 8	10 11	10 11
Damoh.	...	...	...	...	11 4	10 —	...	...	7 —	7 —	9 —	9 —
Jubbulpore.	...	...	...	...	11 8	10 8	...	...	8 8	8 8	10 —	10 —
Mandla.	...	...	...	...	10 —	10 —	...	...	8 —	8 —	9 8	9 8
Seoni.	...	...	...	...	10 15	10 8	...	...	8 —	8 —	9 2	9 2
Balaghat.	...	...	...	...	10 —	9 —	...	...	8 12	8 —	9 —	9 —
Bhandara.	...	...	...	...	11 4	..	...	.	8 —	10 —	9 8	9 8
Chanda.	...	...	...	...	9 8	10 11	...	...	9 4	10 10	9 —	10 4
Eastern—												
Bilaspur.	...	...	...	...	8 —	8 —	...	...	8 —	9 2	9 2	9 2
Raipur.	...	...	...	...	10 —	9 8	...	...	9 12	9 12	9 —	9 —
Sambalpur.	...	...	...	...	8 —	8 —	...	...	8 —	9 —	9 4	9 4
Berar—												
Buldána.	...	...	...	...	10 —	9 12	...	...	9 —	9 —	10 —	10 —
Basim.	...	...	...	...	10 8	12 —	...	...	9 —	10 —	9 —	9 —
Akola.	...	...	...	...	10 4	11 —	...	...	7 8	9 —	11 8	11 8
Ellichpur.	...	...	...	...	8 —	8 —	...	...	11 —	12 —	10 —	10 —
Amraoti.	...	...	...	...	10 —	10 —	...	...	8 8	8 —	11 —	11 —
Wun.	...	...	...	..	9 —	10 —	..	...	10 —	12 —	9 8	9 8
Nizam's Territories—												
Secunderabad.	13 8	14 7	*	*	11 8	12 3	*	*	10 4	10 8	8 12	8 12
Bolaram.	*	*	*	*	13 1	13 2	*	*	*	*	8 12	8 12
Chadarghat.	*	*	*	*	12 4	14 4	*	*	*	*	9 —	9 4
Madras—												
Malabar Coast—												
Malabar.	...	...	...	...	...	...	..	.	..	.	12 —	12 —
S. Canara.	...	...	...	...*	.	...	...	...	..	...	11 14	11 14
South, central—												
Coimbatore.	17 3	19 11	..	...	...	...	...	...	...	.	10 11	10 11
Nilgiris.	...	...	...	...	...	...	...	...	...	...	10 10	10 10
Salem.	20 8	20 8	...	...	...	...	..	...	..	.	11 5	11 5
Central—												
Bellary.	16 8	16 8	...	...	..	...	..	...	..	..	10-13&12-2	10-13&12-2
Anantapur.	15 8	15 8	...	...	...	...	...	...	...	.	11 8	11 8
Cuddapah.	17 5	18 —	...	...	...	...	...	...	...	...	12 3	12 3
Karnul.	14 3	14 3	...	...	...	..	...	..	...	...	10-2&12—	10-2&12—
East Coast, north—												
Ganjam.	12 8	14 —	...	...	...	...	..	...	...	...	11 5	11 —
Vizagapatam.	15 3	15 3	...	...	...	...	...	...	...	...	13 3	13 3
Godavari.	14 11	14 11	...	...	...	...	..	...	..	...	12 2	12 2
East Coast, central—												
Kistna.	15 14	17 14	...	...	...	...	...	...	...	...	13 3	13 3
Nellore.	19 6	19 3	...	...	...	...	...	...	...	...	12 13	12 13
East Coast, south—												
Madras.	16 13	16 6	...	...	...	...	...	...	...	...	12 8	12 8
Chingleput.	15 2	15 2	...	...	...	...	...	...	...	...	12 8	12 8
N. Arcot.	19 3	19 3	...	...	...	...	...	...	...	...	12 2	11 8
S. Arcot.	22 5	22 5	...	...	...	...	...	...	...	...	12 13	12 13
Tanjore.	25 11	27 3	...	...	...	...	...	...	...	...	12 14	12 14
Trichinopoly.	23 10	22 14	...	...	...	...	...	...	...	...	11 5	11 5
Southern—												
Tinnevelly.	*	*	...	...	...	...	...	...	...	...	13 8	13 13
Madura.	20 3	23 5	...	...	...	...	...	...	...	...	12 11	12 11
Mysore—												
Mysore.	20 —	20 —	22 —	22 —	9 4	8 —	...	...	15 8	14 —	10 —	10 —
Bangalore.	19 8	19 11	...	...	9 —	8 8	...	...	11 8	14 —	9 8	9 8
Kolar.	20 —	20 —	10 4	10 4	7 8	7 8	8 8	8 8	13 4	12 8	10 —	9 8
Tumkur.	22 —	22 —	...	...	9 —	8 —	...	...	13 —	15 —	10 8	10 —
Hassan.	24 —	25 —	...	...	9 —	8 8	...	...	14 —	13 8	8 8	8 8
Kadur.	22 —	24 —	...	...	10 —	10 —	...	...	14 —	14 —	9 —	9 —
Shimoga.	19 15	19 15	...	...	12 1	11 9	...	...	21 —	...	10 8	10 8
Chitaldrug.	20 —	20 —	20 —	20 —	10 —	8 —	...	...	13 —	11 —	9 —	9 —
Coorg—												
Coorg.	21 —	20 8	...	...	15 8	16 —	...	...	...	...	10 8	10 —
Aden.	*	*	...	...	5 10	5 10	...	...	6 4	6 4	32 —	32 —

* Not sold.

J. E. O'CONOR,
Director-General of Statistics.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

Total Gross and Net Indian Sea and Land Customs Revenue (excluding Salt Revenue).

[In thousands of Rupees.]

	In the eleven months, April to February, of									
	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-9
IMPORTS (GROSS REVENUE).										
Arms, Ammunition, and Military Stores	2,04	2,22	2,23	2,59	2,93	2,90	3,25	2,99	3,11	3,4
Liquors:										
Spirit	41,86	43,86	44,06	48,78	46,89	49,02	48,29	50,22	53,84	53,5
Other liquors	5,92	6,03	6,12	6,29	6,47	6,17	6,21	5,74	6,61	6,0
Apparel, including haberdashery and millinery	—	—	—	—	—	—	—	7,30	6,60	6,3
Chemical products and preparations	—	—	—	—	—	—	—	2,34	2,46	1,9
Cotton manufactures:										
Twist and yarn	—	—	—	—	—	—	—	2,70	10,98	—
Piece goods, grey	—	—	—	—	—	—	—	13,35	55,27	46,7
" white	—	—	—	—	—	—	—	5,64	19,70	18,5
" coloured	—	—	—	—	—	—	—	3,73	21,29	18,6
Other goods	—	—	—	—	—	—	—	57	2,65	1,9
Drugs, medicines, and narcotics	—	—	—	—	—	—	—	3,24	3,10	3,1
Dyeing and tanning materials	—	—	—	—	—	—	—	2,85	3,65	3,2
Glass and glassware	—	—	—	—	—	—	—	2,90	3,30	3,3
Hardware and cutlery	—	—	—	—	—	—	—	6,64	6,51	6,9
Metals:										
Copper	—	—	—	—	—	—	—	3,44	8,33	4,4
Iron and steel	—	—	—	—	—	—	—	2,54	3,61	3,5
Silver	—	—	—	—	—	—	—	31,27	28,49	29,0
Tin	—	—	—	—	—	—	—	1,52	1,01	1,2
Other metals	—	—	—	—	—	—	—	4,78	2,19	1,9
Oils: Petroleum	67	10,59	14,67	14,01	15,82	17,07	23,70	27,37	37,51	38,1
Paints and colours	—	—	—	—	—	—	—	1,47	1,67	1,5
Paper	—	—	—	—	—	—	—	1,72	2,27	2,1
Provisions	—	—	—	—	—	—	—	5,30	9,52	8,3
Silk, raw and manufactured	—	—	—	—	—	—	—	11,23	13,38	10,6
Spices	—	—	—	—	—	—	—	3,57	3,33	3,1
Stationery	—	—	—	—	—	—	—	1,34	1,34	1,3
Sugar	—	—	—	—	—	—	—	12,29	13,97	14,0
Tea	—	—	—	—	—	—	—	2,98	2,30	2,5
Umbrellas	—	—	—	—	—	—	—	1,50	1,54	1,3
Wood and timber	—	—	—	—	—	—	—	1,05	1,39	1,1
Woollen goods	—	—	—	—	—	—	—	7,43	6,99	8,1
Imports by post	1	1	1	1	1	1	1	1,31	1,39	1,3
All other articles	2	3	3	3	3	3	30	22,04	22,18	21,0
TOTAL	50,52	62,74	67,12	72,31	72,15	75,20	81,76	2,54,36	3,62,20	3,29,2
EXPORTS (GROSS REVENUE).										
Rice and rice-flour	60,57	47,25	58,57	76,00	72,09	59,03	54,60	74,95	76,71	62,0
TOTAL GROSS REVENUE	1,11,09	1,09,99	1,25,69	1,48,31	1,44,24	1,34,23	1,36,36	3,29,31	4,38,91	3,91,2
TOTAL NET REVENUE	1,08,35	1,07,40	1,22,78	1,44,72	1,40,20	1,30,83	1,32,62	3,22,27	4,29,17	3,80,8
Provincial distribution of Net Customs Revenue.										
Bengal — Import	12,76	19,12	21,79	23,60	24,61	26,21	30,57	75,97	1,35,51	1,21,5
Bengal — Export	17,77	14,83	13,47	18,05	19,20	16,23	15,06	17,51	18,12	11,5
Bombay — Import	14,14	17,24	17,98	20,03	19,76	20,66	24,08	1,17,72	1,39,45	1,28,6
Bombay — Export	2,07	1,55	2,09	1,71	1,60	2,31	1,92	3,50	2,74	2,5
Sind — Import	4,75	5,63	5,57	6,76	6,55	6,21	6,40	13,30	19,99	20,9
Sind — Export	76	47	66	76	72	72	55	74	62	5
Madras — Import	9,39	10,42	10,15	11,37	10,45	10,20	9,99	24,25	31,92	25,7
Madras — Export	4,31	4,72	5,72	4,07	3,32	3,77	4,52	6,35	4,51	8,3
Burma — Import	8,19	8,96	9,69	8,72	8,54	9,85	8,35	17,48	27,01	23,4

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE.

(*Indian maunds*).

[Net imports +].

[Net exports —].

		Week ending 20th March 1897.	1st November 1896 to 20th March 1897.
PRINCIPAL PORTS—			
CALCUTTA	Imports	258,789	3,983,972
	Exports	275,295	2,854,270
		—16,506	+1,129,702
RANGOON	Imports	7,324	204,700
	Exports	1,035,398	14,784,051
		—1,028,074	—14,579,351
MADRAS	Imports	40,100	335,600
	Exports	10,000	115,000
		+30,100	+220,600
BOMBAY	Imports	113,300	3,997,700
	Exports	107,900	2,242,500
		+5,400	+1,755,200
KARACHI	Imports	15,000	900,600
	Exports	48,900	5,434,300
		—33,900	—4,533,700
PROVINCES AND DISTRICTS—			
BENGAL—			
Patna Division—			30th January to 20th March 1897.
PATNA	Imports	38,200	230,200
	Exports	27,900	196,000
		+10,300	+34,200
GAYA	Imports	5,300	27,400
	Exports	1,300	86,000
		+4,000	—58,600
SHAHABAD	Imports	10,600	70,100
	Exports	10,900	44,900
		—300	+25,200
SÁRAN	Imports	37,800	280,000
	Exports	1,100	54,200
		+36,700	+225,800
CHAMPÁRAN	Imports	100	100,400
	Exports	18,100	24,800
		+18,000	+75,600
MUZAFFARPUR (*incomplete*)	Imports	28,300	88,100
	Exports	800	3,400
		+27,500	+84,700
DARBHANGA	Imports	30,400	109,100
	Exports	2,400	53,700
		+28,000	+55,400
Bhagalpur Division—			
MONGHYR (*incomplete*)	Imports	2,500	20,600
	Exports	23,100	451,200
		—20,600	—430,600

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE —*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 20th March 1897.	30th January to 20th March 1897.
BENGAL—*contd.*			
Bhagalpur Division—*contd.*			
BHÁGALPUR	Imports	7,086	39,814
	Exports	23	402,571
		+7,063	−362,757
PURNEA	Imports	4,700	24,639
	Exports	4,500	31,452
		+200	−6,813
MALDA (*preceding week*)	Imports	...	...
	Exports	...	700
		...	−700
SANTHAL PARGANAS (*incomplete*)	Imports	6,700	30,500
	Exports	26,800	233,500
		−20,100	−203,000
Rajshahi Division—			
RAJSHAHI (*incomplete*)	Imports	11,800	149,600
	Exports	2,000	19,200
		+9,800	+130,400
DINAJPUR (*incomplete*)	Imports	100	900
	Exports	18,800	184,000
		−18,700	−183,100
JALPAIGURI	Imports	7,400	70,300
	Exports	...	1,172
		+7,400	+69,128
DARJEELING	Imports	5,200	39,300
	Exports	...	1,000
		+5,200	+38,300
RANGPUR	Imports	800	6,900
	Exports	700	18,300
		+100	−11,400
BOGRA	Imports	...	700
	Exports	15,200	128,500
		−15,200	−127,800
PABNA (*incomplete*)	Imports	...	95,200
	Exports	...	9,500
		...	+85,700
Dacca Division—			
DACCA (*incomplete*)	Imports	100	2,300
	Exports	1,000	6,700
		−900	−4,400
NARAINGANJ	Imports	...	20,000
	Exports	...	149,900
		...	−129,900
MAIMENSINGH (*preceding week*)	Imports	1,033	66,179
	Exports	9	2,239
		+1,024	+63,940
FARIDPUR	Imports	3,100	24,900
	Exports	8,800	19,900
		−5,700	+5,000
BACKERGANJ	Imports	*Nil*	*Nil*
	Exports	500	12,700
		−500	−12,700

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 20th March 1897.	30th January to 20th March 1897.
BENGAL—*contd.*			
Chittagong Division—			
TIPPERA	Imports	...	4,300
	Exports	300	14,300
		−300	−10,000
NOAKHALI	Imports	...	100
	Exports	100	1,800
		−100	−1,700
CHITTAGONG	Imports	16,300	116,600
	Exports	...	35,500
		+16,300	+81,100
Burdwan Division—			
BURDWAN	Imports	7,400	39,200
	Exports	76,000	513,500
		−68,600	−474,300
BIRBHUM	Imports	2,800	8,900
	Exports	43,800	942,700
		−41,000	−933,800
HOOGHLY (*incomplete*)	Imports	2,800	24,200
	Exports	900	7,600
		+1,900	+16,600
Presidency Division—			
24-PARGANAS	Imports	900	13,200
	Exports	200	13,600
		+700	−400
NADIA	Imports	13,100	208,400
	Exports	9,800	278,800
		+3,300	−70,400
MURSHIDABAD	Imports	[illegible]	5,200
	Exports	18,100	120,600
		−17,500	−115,400
JESSORE	Imports	18,600	92,400
	Exports	3,100	39,000
		+15,500	+53,400
KHULNA	Imports	...	...
	Exports	3,400	16,200
		−3,400	−16,200
Chota Nagpur Division—			
HAZÁRIBAGH	Imports	6,100	57,500
	Exports	100	900
		+6,000	+56,600
LOHÁRDAGA (*preceding week*)	Imports	...	4,200
	Exports	...	3,700
		...	+500
MÁNBHUM	Imports	3,600	42,000
	Exports	100	1,100
		+3,500	+40,900
SINGHBHUM (*incomplete*)	Imports	100	1,600
	Exports	2,000	17,500
		−1,900	−15,900
RANCHI (*incomplete*)	Imports	31	261
	Exports	...	866
		+31	−605

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 20th March 1897.	30th January to 20th March 1897.
BENGAL—*concld.*			
Orissa Division—			
CUTTACK	Imports	...	...
	Exports	...	84,500
		...	−84,500
BALASORE	Imports	700	5,100
	Exports	19,100	333,900
		−18,400	−328,800
PURI (*incomplete*)	Imports	67	490
	Exports	984	2,815
		−917	−2,325
NORTH-WESTERN PROVINCES—			
Meerut Division—			
SAHÁRANPUR	Imports	13,242	109,738
	Exports	2,323	22,925
		+10,919	+86,813
MUZAFFARNAGAR	Imports	14,100	141,700
	Exports	1,400	13,600
		+12,700	+128,100
MEERUT	Imports	5,300	159,300
	Exports	1,200	12,600
		+4,100	+146,700
BULANDSHAHR	Imports	5,800	20,000
	Exports	5,700	32,800
		+100	−12,800
ALIGARH	Imports	18,100	59,200
	Exports	1,400	26,800
		+16,700	+32,400
Agra Division—			
MUTTRA	Imports	3,679	36,899
	Exports	...	...
		+3,679	+36,899
AGRA	Imports	21,200	149,800
	Exports	4,400	69,400
		+16,800	+80,400
FARUKHABAD	Imports	3,200	59,500
	Exports	...	200
		+3,200	+59,300
MAINPURI	Imports	100	14,100
	Exports	...	300
		+100	+13,800
ETÁWAH	Imports	2,200	27,300
	Exports	100	4,100
		+2,100	+23,200
ETAH (*incomplete*)	Imports	...	9,900
	Exports	100	7,100
		−100	+2,800

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports —].

		Week ending 20th March 1897.	30th January to 20th March 1897.
NORTH-WESTERN PROVINCES —*contd.*			
Rohilkhand Division—			
BIJNOR (*incomplete*)	Imports	7,200	78,600
	Exports	2,100	4,600
		+5,100	+74,000
MORADABAD	Imports	5,700	127,700
	Exports	4,400	36,800
		+1,300	+90,900
SHAHJAHÁNPUR (*preceding week*)	Imports	19,355	49,570
	Exports	6,395	7,593
		+12,960	+41,977
BUDAUN	Imports	200	2,300
	Exports	300	1,300
		—100	+1,000
PILIBÍT	Imports	2,200	40,400
	Exports	400	2,000
		+1,800	+38,400
BAREILI	Imports	35,000	48,600
	Exports	4,600	12,700
		+30,400	+35,900
Allahabad Division—			
CAWNPORE	Imports	66,900	509,700
	Exports	6,200	70,200
		+60,700	+439,500
FATEHPUR	Imports	3,600	46,100
	Exports	300	1,109
		+3,300	+44,991
BÁNDA	Imports	25,100	103,900
	Exports	...	1,000
		+25,100	+102,900
HAMÍRPUR	Imports	900	18,900
	Exports	300	800
		+600	+18,100
ALLAHABAD	Imports	25,300	550,200
	Exports	600	6,600
		+24,700	+543,600
JHÁNSI	Imports	12,600	59,400
	Exports	100	4,400
		+12,500	+55,000
JALAUN	Imports	...	17,800
	Exports	1,900	2,400
		+1,900	+15,400
Benares Division—			
BENARES	Imports	6,700	117,900
	Exports	5,800	16,300
		+900	+101,600
MIRZAPUR	Imports	9,600	31,715
	Exports	1,200	3,503
		+8,400	+28,212
JAUNPUR	Imports	3,000	81,500
	Exports	700	3,500
		+2,300	+78,000

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE —*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports —].

		Week ending 20th March 1897.	30th January to 20th March 1897.
NORTH-WESTERN PROVINCES —*contd.*			
Benares Division—*concld.*			
GHAZIPUR	Imports	2,600	41,800
	Exports	3,900	15,000
		—1,300	+26,800
Gorakhpur Division—			
BASTI	Imports	1,100	18,900
	Exports	10,600	24,300
		—9,500	—5,400
BALLIA	Imports	3,748	...
	Exports	96	...
		+3,652	...
GORAKHPUR (*preceding week*)	Imports	6,100	10,100
	Exports	3,300	6,000
		+2,800	+4,100
Kumaun Division—			
GARHWÁL	Imports	...	500
	Exports	...	...
		...	+500
NAINI TAL	Imports	1,500	4,500
	Exports	5,400	9,500
		—3,900	—5,000
OUDH—			
Lucknow Division—			
LUCKNOW	Imports	20,900	137,000
	Exports	10,900	16,800
		+10,000	+120,200
UNAO	Imports	100	52,100
	Exports	...	...
		+100	+52,100
RAE-BARELI	Imports	4,100	144,400
	Exports	1,200	3,600
		+2,900	+140,800
SITAPUR	Imports	400	5,400
	Exports	8,500	22,600
		—8,100	—17,200
KHERI	Imports	800	6,900
	Exports	3,500	38,600
		—2,700	—31,700
HARDOI	Imports	3,900	105,800
	Exports	1,100	5,100
		+2,800	+100,700
Fyzabad Division—			
FYZABAD	Imports	4,600	92,700
	Exports	16,300	42,000
		—11,700	+50,700
GONDA	Imports	6,400	76,400
	Exports	2,800	14,600
		+3,600	+61,800
BAHRAICH	Imports	200	3,600
	Exports	400	11,700
		—200	—8,100
BARABANKI	Imports	2,000	31,800
	Exports	14,100	41,200
		—12,100	—9,400
AJMERE-MERWARA	Imports	13,000	41,900
	Exports	2,200	23,800
		+10,800	+18,100

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 20th March 1897.	30th January to 20th March 1897.
PANJAB—			
Delhi Division—			
HISSAR	Imports	24,900	209,900
	Exports	200	6,700
		+24,700	+203,200
ROHTAK	Imports	200	2,500
	Exports	...	2,800
		+200	−300
GURGÁON	Imports	11,300	50,900
	Exports	800	21,600
		+10,500	+29,300
DELHI	Imports	26,600	275,500
	Exports	4,700	51,900
		+21,900	+223,600
KARNÁL	Imports	2,300	30,800
	Exports	200	4,300
		+2,100	+26,500
AMBALA	Imports	14,200	140,500
	Exports	1,700	21,500
		+12,500	+119,000
SIMLA	Imports	1,700	13,300
	Exports	...	200
		+1,700	+13,100
Jalandhar Division—			
JALANDHAR	Imports	1,100	9,000
	Exports	5,600	106,000
		−4,500	−97,000
LUDHIANA	Imports	3,000	34,200
	Exports	30,800	229,700
		−27,800	−195,500
FEROZPUR	Imports	10,000	57,900
	Exports	43,100	258,900
		−33,100	−201,000
Lahore Division—			
MULTAN	Imports	14,800	74,800
	Exports	4,100	30,500
		+10,700	+44,300
JHANG	Imports	4,200	9,500
	Exports	...	1,200
		+4,200	+8,300
MONTGOMERY	Imports	10,300	55,900
	Exports	300	4,700
		+10,000	+51,200
LAHORE	Imports	46,993	198,774
	Exports	955	20,329
		+46,038	+178,445
AMRITSAR	Imports	18,100	79,000
	Exports	4,500	60,500
		+13,600	+18,500
GURDÁSPUR	Imports	4,600	18,700
	Exports	4,500	57,418
		+100	−38,718

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 20th March 1897.	30th January to 20th March 1897.
PANJAB—*concld.*			
Ráwal Pindi Division—			
SIÁLKOT	Imports	2,700	18,100
	Exports	2,200	28,900
		+500	−10,800
GUJRÁT	Imports	14,400	77,700
	Exports	300	2,300
		+14,100	+75,400
GUJRÁNWÁLA	Imports	22,000	60,100
	Exports	2,000	21,000
		+20,000	+39,100
SHAHPUR	Imports	8,000	28,400
	Exports	600	4,100
		+7,400	+24,300
JHELAM	Imports	10,037	99,463
	Exports	488	4,869
		+9,549	+94,594
RÁWALPINDI	Imports	21,400	164,451
	Exports	4,100	21,900
		+17,300	+142,551
Pesháwar Division—			
PESHÁWAR	Imports	8,400	61,800
	Exports	13,300	96,900
		−4,900	−35,100
Derajat Division—			
BANNU	Imports	...	534
	Exports	5,900	34,082
		−5,900	−33,548
DERA ISMAIL KHAN	Imports	1,100	5,100
	Exports	8,200	46,600
		−7,100	−41,500
MUZAFFARGARH	Imports	100	3,516
	Exports	2,800	24,700
		−2,700	−21,184
BOMBAY PRESIDENCY—			
Guzerat Division—			
AHMADABAD	Imports	6,500	71,100
	Exports	5,400	31,900
		+1,100	+39,200
KAIRA	Imports	3,000	37,500
	Exports	12,200	49,400
		−9,200	−11,900
PANCH MAHÁLS	Imports	...	3,406
	Exports	25,734	200,925
		−25,734	−197,519

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports —].

		Week ending 20th March 1897.	30th January to 20th March 1897.
OMBAY PRESIDENCY—*contd.*			
Guzerat Division—*contd.*			
BROACH	Imports	4,400	73,500
	Exports	1,800	66,200
		+2,600	+7,300
SURAT (*preceding week*)	Imports	11,600	106,000
	Exports	2,600	41,000
		+9,000	+64,900
BHAVNAGAR	Imports	...	70,874
	Exports	...	761
		...	+70,113
KÁTHIAWÁR	Imports	10,202	17,986
	Exports	5	78
		+10,197	+17,908
Deccan—			
KHANDESH (*incomplete*)	Imports	46,500	156,400
	Exports	100	500
		+46,400	+155,900
NASIK	Imports	18,700	82,100
	Exports	3,400	19,000
		+15,300	+63,100
AHMADNAGAR	Imports	9,700	41,000
	Exports	7,500	20,800
		+2,200	+20,200
POONA	Imports	38,700	157,321
	Exports	200	2,200
		+38,500	+155,121
SHOLAPUR	Imports	11,200	31,200
	Exports	4,700	25,400
		+6,500	+5,800
SATARA (*preceding week*)	Imports	18,832	52,555
	Exports	410	2,924
		+18,422	+49,631
Karnátak—			
BELGAUM	Imports	11,500	60,500
	Exports	2,100	123,200
		+9,400	—62,700
BIJÁPUR	Imports	14,200	80,400
	Exports	700	3,300
		+13,500	+77,100
DHARWAR	Imports	3,400	16,833
	Exports	25,400	84,621
		—22 000	—67,788
TANNA	Imports	1,000	13,700
	Exports	600	89,600
		+400	—75,900
KOLÁBA (*preceding week*)	Imports	3,127	35,607
	Exports	6,359	56,214
		—3,232	—20,607
KOLHAPUR	Imports	40,539	133,214
	Exports	3,948	26,058
		+36,591	+107,156
KANARA	Imports	...	6,200
	Exports	...	45,900
		...	—39,700
RATNAGIRI (*preceding week*)	Imports	48,400	92,400
	Exports	1,600	3,000
		+46,800	+89,400

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +].

[Net exports −].

		Week ending 20th March 1897.	30th January to 20th March 1897.
SIND AND BALUCHISTAN—			
SHIKÁRPUR	Imports	6,188	27,623
	Exports	67,381	444,568
		—61,193	—416,945
THAR-PÁRKAR	Imports	10,000	50,000
	Exports	8,000	64,600
		+2,000	—14,600
UPPER SIND FRONTIER	Imports	200	4,000
	Exports	16,600	85,500
		—16,400	—81,500
HYDERABAD (*preceding week*)	Imports	...	20,700
	Exports	...	17,500
		...	+3,200
CENTRAL PROVINCES—			
Jubbulpore Division—			
SAUGOR	Imports	400	4,500
	Exports	2,800	15,600
		—2,400	—11,100
JUBBULPORE	Imports	12,500	77,500
	Exports	26,900	85,700
		—14,400	—8,200
Nerbudda Division—			
NARSINGHPUR	Imports	2,900	11,900
	Exports	6,000	39,200
		—3,100	—27,300
HOSHANGABAD (*incomplete*)	Imports	7,100	20,400
	Exports	2,500	20,200
		+4,600	+200
NIMAR	Imports	13,500	51,700
	Exports	1,600	14,800
		+11,900	+36,900
Nágpur Division—			
WARDHA	Imports	7,000	30,100
	Exports	700	5,600
		+6,300	+24,500
NÁGPUR	Imports	19,400	119,200
	Exports	6,200	33,900
		+13,200	+85,300
CHÁNDA	Imports	100	7,300
	Exports	3,800	21,600
		—3,700	—14,300
BHANDÁRA	Imports	5,700	29,800
	Exports	5,600	20,800
		+100	+9,000
Chhattisgarh Division—			
RAIPUR	Imports	...	500
	Exports	39,600	235,300
		—39,600	—234,800
BILÁSPUR	Imports	4,200	28,359
	Exports	3,800	28,198
		+400	+161
SAMBALPUR	Imports	400	2,500
	Exports	29,000	201,400
		—28,600	—198,900

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE—*continued.*

(*Indian maunds*).

[Net imports +.
Net exports −].

		Week ending 20th March 1897.	30th January to 20th March 1897.
BERAR—			
East—			
AMRÁOTI	Imports	22,400	68,600
	Exports	700	1,700
		+21,700	+66,900
West—			
AKOLA	Imports	9,700	36,000
	Exports	3,400	7,600
		+6,300	+29,300
BULDÁNA	Imports	4,200	11,900
	Exports	400	1,400
		+3,800	+10,500
MADRAS—			
GANJAM	Imports	1,400	13,600
	Exports	3,400	31,000
		−2,000	−17,400
VIZAGAPATAM	Imports	7,900	92,900
	Exports	...	7,900
		+7,900	+84,900
GODÁVARI	Imports	4,4[illegible]	14,900
	Exports	64,900	204,600
		−60,500	−189,700
KISTNA	Imports	1,[illegible]	5,800
	Exports	32,900	168,900
		−31,300	−163,100
NELLORE (*incomplete*)	Imports	16	17,246
	Exports	2,200	23,800
		−2,184	−6,554
KARNÚL	Imports	4,100	24,600
	Exports	300	2,300
		+3,800	+22,300
BELLARY	Imports	6,900	47,200
	Exports	2,800	47,200
		+4,100	+3[illegible],000
ANANTAPUR (*incomplete*)	Imports	1,700	12,800
	Exports	2,400	9,700
		−700	+3,100
CUDDAPAH	Imports	6,900	41,300
	Exports	2,900	21,100
		+4,000	+20,200
NORTH ARCOT	Imports	13,000	69,600
	Exports	14,200	88,900
		−1,200	−10,300
CHINGLEPUT	Imports	1,800	7,200
	Exports	7,600	36,400
		−5,800	−29,200
SOUTH ARCOT	Imports	21,400	34,300
	Exports	11,300	141,500
		+10,100	−107,200

IMPORTS and EXPORTS of FOOD-GRAINS and PULSE —*concluded.*

(*Indian maunds*).

[Net imports +].

[Net exports −]

		Week ending 20th March 1897.	30th January to 20th March 1897.
MADRAS—*contd.*			
SALEM	Imports	3,700	9,500
	Exports	10,300	53,100
		—6,600	—43,600
COIMBATORE	Imports	18,900	71,900
	Exports	22,400	159,400
		—3,500	—87,500
TRICHINOPOLY	Imports	2,683	11,269
	Exports	7,992	43,631
		—5,309	—32,362
TANJORE	Imports	9,600	33,400
	Exports	113,800	573,800
		—104,200	—540,400
MADURA	Imports	3,300	19,500
	Exports	17,600	89,300
		—14,300	—69,800
TINNEVELLY	Imports	26,900	139,500
	Exports	17,600	149,500
		+9,300	—10,000
MALABAR	Imports	59,100	332,900
	Exports	16,500	81,200
		+42,600	+251,700
SOUTH CANARA	Imports	9,000	82,820
	Exports	56,500	315,990
		—47,500	—233,170

J. E. O'CONOR,
Director-General of Statistics.

T. W. HOLDERNESS,
Deputy Secretary to the Government of India.

atement of the Quantity (in hundredweight) of Cotton, Wheat, Linseed, and Indigo imported by rail and river and by sea into Calcutta, the City of Bombay, and Karachi, during the month of January 1897, compared with the corresponding month of the years 1895 and 1896.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

IMPORTS OF COTTON, WHEAT, LINSEED, AND INDIGO.

Statement of the Quantity (in hundredweight) of Cotton, Wheat, Linseed, and Indigo imported by rail a[illegible] with the corresponding

Articles and whence exported.	Imports in January.										
	Calcutta.			City of Bombay.			Karachi.			Total.	
	1895.	1896.	1897.	1895.	1896.	1897.	1895.	1896.	1897.	1895.	1896.
COTTON											
By Rail and River—											
Bengal	4,079	2,50[illegible]	5,247	...		...	...	...	...	4,079	2,507
N.-W. P. & Oudh	15,910	59,370	45,051	38,431	66,570	45,682				54,341	14[illegible]
Panjab	2,28[illegible]	7,[illegible]	3,143	[illegible]	22,[illegible]93	7,715	24,517	66,728	59,537	3[illegible]	96,8[illegible]4
Cent. Provs.	11	2,80[illegible]	4,216	16,077	[illegible]	55,[illegible]7	...	...	...	[illegible]	[illegible]
Bombay	...	...		187,857	229,[illegible]7	2[illegible],113	...	..	...	187,857	22[illegible]
Sind	...	.	...	..		...	25,185	31,787	21,331	25,[illegible]	31,7[illegible]7
Madras	..	..	...	648	7		...	..	...	648	7
Berar	..	5,809	4,[illegible]	14,[illegible]	[illegible]309	210,741	...	...	...	147,6[illegible]	210,1[illegible]
Assam	[illegible]2	1,52[illegible]	6[illegible]2	...		..	...	...	..	92	1,5[illegible]
Raj. & C. I.	212	1,[illegible]	1,938	65,[illegible]	82,408	70,432	..	...	...	65,[illegible]	84,[illegible]
Nizam's Terr.	...	..	..	[illegible]	...		..	..	...	1,103	
Mysore	...	...	..	...	.	...	.	..	..	...	..
TOTAL	22,51[illegible]	31,810	64,[illegible]	4[illegible],070	6[illegible],6[illegible]	611,650	4[illegible]2	98,515	80,8[illegible]	540,3[illegible]	870,97[illegible]
By Sea—											
Bengal	*	*	647	*	*	.	*	*	...	*	*
Bombay	*	*	13,121	*	*	809	*	*	...	*	*
Sind	*	*	.	*	*	[illegible]	*	*	...	*	*
Madras	*	*		*	*	.	*	*	...	*	*
Burma	*	*	250	*	*	...	*	*	..	*	*
Non-Br. Ports in India	*	*	.	*	*	14,155	*	*	...	*	*
Foreign countries	*	*	160	*	*	5,[illegible]50	*	*	.	*	*
TOTAL	*	*	1[illegible],118	*	*	23,425	*	*	.	*	*
TOTAL OF IMPORTS	22,510	31,[illegible]0	77,011	4[illegible],070	6[illegible]	635,075	40,902	98,515	80,8[illegible]	540,3[illegible]	870,070
WHEAT											
By Rail and River—											
Bengal	3,914	1[illegible]947	16,0[illegible]							3,914	1[illegible]
N.-W. P. & Oudh	99,[illegible]	83,[illegible]3	2[illegible]	.	.		..	.	...	[illegible]	83,1[illegible]
Panjab	24,07[illegible]	[illegible]	1,194	..	..				.	[illegible]	05,0[illegible]
Cent. Provs.	7,1[illegible]	[illegible]	16,1[illegible]	3,2[illegible]		...	38[illegible]	85,022	9,304	413,7[illegible]	8,610
Bombay	..	..	...	1[illegible]	4,[illegible]2	16	.	.	.	20,434	72,190
Sind	.		...	5[illegible]	72,190	13,230	..	..	..	55,745	188,787
Madras		...	..	..	...	...	120,205	188,787	7,980	120,205	
Berar	.	.	..	...	...	.	..	..	..	.	
Assam	..	.	...	023	72			...	..	023	7[illegible]
Raj. & C. I.	...	...	...	..	...	...	...	.	...	...	...
Nizam's Terr.	.	.	277	9,475	4,074	502	...	...	.	9,475	4,974
Mysore	..	...	.	...	7	...	.		..	...	7
		.	..	..	4,575	...	...	..	.	...	4,598
TOTAL	134,371	104,733	59,3[illegible]	88,3[illegible]	85,863	13,74[illegible]	506,731	277,709	17,484	729,483	468,305
By Sea—											
Bengal	*	*	...	*	*	...	*	*	...	*	*
Bombay	*	*	...	*	*		*	*	..	*	*
Sind	*	*	.	*	*	11,617	*	*	...	*	*
Madras	*	*	...	*	*	..	*	*	...	*	*
Burma	*	*	...	*	*	..	*	*	...	*	*
Non-Br. Ports in India	*	*	...	*	*	..	*	*	...	*	*
Foreign countries	*	*		*	*	4,455	*	*	...	*	*
TOTAL	*	*	.	*	*	16,072	*	*	...	*	*
TOTAL OF IMPORTS	134,371	104,733	59,368	88,381	85,363	29,820	506,731	277,709	17,484	729,483	468,305

* Figures not available.

NOTE.—The totals of imports for 1895 and 1896 are defective.

and by sea into Calcutta, the City of Bombay, and Karáchi, during the month of January 1897, compared of the years 1895 and 1896.

Articles and whence exported.	Imports in January.											
	Calcutta.			City of Bombay.			Karachi.			Total.		
	1895.	1896.	1897.	1895.	1896.	1897.	1895.	1896.	1897.	1895.	1896.	1897.
LINSEED												
By Rail and River—												
Bengal	17,793	61,808	63,404	...	..	...	...	...	...	17,793	61,808	63,404
N.-W. P. & Oudh	7,224	12,454	6,436	2,868	555	...	...	...	...	10,092	13,009	6,436
Panjab	...	.	.	...	...	...	...		...	.	...	.
Cent. Provs.	525	1,342	433	13,764	5,781	2,410	...	...	...	14,289	7,123	2,843
Bombay	..	..	...	20,182	19,178	9,185		..	..	20,182	19,178	9,185
Sind	...	...	...	.	...	..	...	..	...		....	...
Madras	..	...	...	2,088	.	.	...	...	...	2,088	...	...
Berar	...	.	..	7,787	11,765	1,872	...	..	...	7,787	11,765	1,872
Assam	845	..	438	...	.	..	...	...	...	845		438
Raj. & C. I.	910	..	...	15,219	2,191	407	...	...	...	16,129	2,191	407
Nizam's Terr.	.	..	..	17,856	8,813	4,040	...	.	...	17,856	8,813	4,040
Mysore	..	...	...	4	1	...	...	...	.	4	1	...
Total	27,797	75,604	70,711	79,795	48,284	17,914	...		...	107,092	123,888	88,625
By Sea—												
Bengal	*	*	...	*	*	...	*	*	...	*	*	...
Bombay	*	*	...	*	*	...	*	*	...	*	*	...
Sind	*	*	...	*	*	...	*	*	...	*	*	...
Madras	*	*	.	*	*	...	*	*	...	*	*	...
Burma	*	*	...	*	*	..	*	*	..	*	*	...
Non-Br. Ports in India	*	*	...	*	*	...	*	*	...	*	*	...
Foreign countries	*	*	...	*	*	80	*	*	...	*	*	80
Total	*	*	..	*	*	80	*	*	...	*	*	80
Total of Imports	27,797	75,604	70,711	79,795	48,284	17,994		..	.	107,092	123,888	88,705
INDIGO												
By Rail and River—												
Bengal	13,684	10,583	10,523	3	...		...	...	...	13,684	10,583	10,523
N.-W. P. & Oudh	3,490	1,984	2,297	2	...	...	..	...	...	3,492	1,984	2,297
Panjab	...	...	...	1	...	...	298	479	...	299	479	..
Cent. Provs.	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	161	408	47	...	..	..	161	408	47
Sind	...	...	...	...	...	.	540	447	461	540	447	461
Madras	...	...	...	152	71	...	...	...	...	152	71	...
Berar	...	...	...	..		...	...	...	...	...	...	...
Assam	...	...	...	...	...	...	...	...	...	..	...	...
Raj. & C. I.	17	...	..	138	1	10	...	...	...	155	1	10
Nizam's Terr.	...	.. 2	...	...	...	...	...	...	..	...	2	...
Mysore	...	...	...	...	...	...	...	...	...	..	...	...
Total	17,188	12,569	12,820	457	480	57	838	926	461	18,483	13,975	13,338
By Sea—												
Bengal	*	*	...	*	*	...	*	*	...	*	*	...
Bombay	*	*	...	*	*	...	*	*	57	*	*	57
Sind	*	*	...	*	*	10	*	*	...	*	*	10
Madras	*	*	...	*	*	...	*	*	...	*	*	...
Burma	*	*	...	*	*	...	*	*	...	*	*	...
Non-Br. Ports in India	*	*	...	*	*	...	*	*	...	*	*	.
Foreign countries	*	*	...	*	*	...	*	*	...	*	*	...
Total	*	*	..	*	*	10	*	*	57	*	*	67
Total of Imports	17,188	12,569	12,820	457	480	67	838	926	518	18,483	13,975	13,405

* Figure not available.

NOTE.—The totals of imports for 1895 and 1896 are defective.

J. E. O'CONOR,
Director-General of Statistics

RAILWAY STATISTICS.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST JANUARY TO 14TH MARCH 1896, AND FROM 1ST JANUARY TO 13TH MARCH 1897.

N.B.—As regards the figures in column *Total Earnings from 1st January 1897*, audited figures have been used as far as possible.

Railway.	Average earnings per mile per week during the first half of 1896	Week ending 14th March 1896. Mean mileage worked.	Week ending 14th March 1896. Earnings. Total.	Week ending 14th March 1896. Earnings. Per mile open per week.	Week ending 13th March 1897. Mean mileage worked.	Week ending 13th March 1897. Earnings. Total.	Week ending 13th March 1897. Earnings. Per mile open per week.	Earnings from 1st January to 14th March 1896.	Earnings from 1st January to 13th March 1897.	Increase.	Decrease.
	£	Miles.	£	£	Miles.	£	£	£	£	£	£
State lines worked by companies.											
Standard gauge—											
East Indian	614	1,733	11,00,491	635	1,734	13,02,000	751	1,22,08,840	1,23,21,000	1,12,100	...
Bengal Central (*a*)	129	125	10,890	135	125	17,300	138	1,73,321	1,80,000	6,679	..
Bengal-Nagpur	100	862	1,00,304	180	862	1,30,000	150	17,40,309	14,90,000	...	2,50,309
Indian Midland (*b*)	141	754	1,03,780	138	752	1,12,000	149	11,35,493	11,57,000	22,507	...
East Coast (state) (Bezwada extn.)	100	21	3,938	188	21	3,000	143	43,131	34,000	...	9,531
Bezwada-Madras (Mad.-Lunur sec.)	157	9	820	11	9	1,000	111	(*c*) 5,567	14,100	8,533	.
Metre gauge—											
Rajputana-Malwa (*d*)	257	1,789	4,48,224	251	1,815	3,99,000	220	51,05,260	41,80,000	...	9,19,26
Palanpur-Deesa	70	17	848	50	17	1,000	59	8,205	8,600	315	..
South Indian	170	1,042	1,59,724	153	1,042	1,57,000	151	17,41,400	17,40,000	...	1,41
Mayavaram-Mutupet	87	54	3,032	67	54	4,000	74	40,245	47,400	7,155	..
Southern Mahratta (*e*)	129	1,105	1,49,122	135	1,105	1,53,000	133	14,02,3.3	1,05,000		1,97,3.1
Bengal and North-Western (*f*)	105	756	1,24,173	165	819	1,13,000	138	13,10,049	11,40,000	...	1,70,049
Rohilkund and Kumaon (Lucknow-Bareilly section)	84	231	24,379	106	231	20,700	90	2,16,011	1,73,000	...	43,011
Assam-Bengal	80	153	12,045	76	348	23,300	67	1,71,951	2,25,000	53,005	..
TOTAL	202	8,715	23,00,973	205	8,934	24,44,300	272	2,53,43,4..	2,39,88,700	..	13,54,7..
State lines worked by the State.											
Standard gauge—											
North-Western (state) (*g*)	235	2,044	6,61,750	25	2,790	6,31,000	226	65,09,900	59,96,000	...	5,73,900
Oudh and Rohilkund (state, including the metre gauge link	238	797	2,12,200	26	820	1,87,000	228	21,17,8..	17,04,000	...	4,07,8..
Eastern Bengal (state) including metre and 2' 6" gauges	290	813	2,49,18..	3	814	2,31,000	284	20,30,0..	24,07,000	...	2,23,505
East Coast (state)	105	485	38,200	..	535	48,500	90	4,44,5..	4,77,000	33,145	...
Metre gauge—											
Burma (state) (*h*)	191	886	1,50,173	169	880	2,07,000	234	20,76,5..	23,21,000	2,44,474	...
Special gauges—											
Jorhat (state provincial)	44	25	687	25	28	3,000	107	9,025	20,000	10,975	..
Cherra-Companygan) (state provl.	00	8	612	77	8	500	62	5,000	5,100	...	500
TOTAL	225	5,004	15,12,529	23	5,887	13,07,500	222	1,..,43,..	1,22,31,100	...	6,37,5..
Lines worked by guaranteed cos.											
Standard gauge—											
Great Indian Peninsula (*i*)	541	1,420	7,69,191	510	1,491	6,57,000	441	90,01,..	67,02,000	...	22,99,291
Bombay, Baroda and Central India	510	401	3,45,710	750	401	2,80,000	1,..5	37,..,135	25,72,000	...	9,20,135
Madras	231	840	2,05,501	245	840	2,33,000	280	21,57,...	21,..,000	32,417	...
TOTAL	478	2,791	13,23,712	474	2,732	11,90,000	423	1,49,..,..	1,17,44,..	...	51,17,009
TOTAL (GUARANTEED AND STATE)	289	17,170	49,45,514	288	17,6..	49,32,..0	277	5,..,53,...	4,50,6.,..	...	55,59,235
Assisted companies.											
Standard gauge—											
Delhi-Umballa-Kalka	139	161	31,007	198	161	27,800	173	2,4..,..	2,33,000	...	14,750
Tarkessur	300	22	6,025	274	22	6,900	314	6,184	6,300	116	...
Metre gauge—											
Rohilkund and Kumaon (Coy.'s sec.)	129	60	6,81..	103	60	7,5..0	124	5,..5,7	61,..0	6,323	.
Bengal Dooars	112	36	3,39..	94	30	3,900	105	49,..0	37,..0	...	3,560
Dibru-Sadiya	6	78	1,352	156	78	10,200	20..	1,25,..0	1,35,000	20,910	...
Special gauge—											
Darjeeling-Himalayan	301	51	15,487	304	51	15,000	294	1,2..,.0	1,15,000	.	13,870
TOTAL	170	414	75,983	184	414	77,300	187	1,..,852	..,0,000	1,145	
Lines owned by native states and worked by other agencies.											
Standard gauge—											
Bina-Goona	22	73	1,019	14	74	1,700	23	12,..7	22,500	9,543	
Bhopal-Ujjain	45	114	890	8	114	12,000	105	12,010	2,..,000	1,00,190	...
Nagda-Ujjain	...	...	...	..	34	1,400	41	...	18,700	1,700	...
The Nizam's guaranteed state	209	333	60,094	200	334	70,800	230	7,48,350	7,57,000	..	11,350
The Gaekwar's Petlad	225	13	1,743	134	13	800	62	15,471	10,000	...	5,471
Rajpura-Bhatinda	220	105	15,159	140	105	10,500	97	2,45,419	1,99,000	...	95,419
Kolar Gold-fields	270	10	3,017	302	10	4,000	400	29,030	39,000	9,344	...
Metre gauge—											
Southern Mahratta (Mysore sec.) (*j*)	98	302	36,032	100	302	3..,800	107	3,67,792	3,01,000	.	6,792
The Gaekwar's Mehsana	111	93	7,529	81	93	5,700	61	70,704	66,500	.	4,204
Kolhapur	87	29	2,445	84	29	2,400	83	25,474	24,000	..	1,474
Special gauge—											
The Gaekwar's Dabhoi	96	72	6,213	86	72	4,300	60	60,875	49,000	...	11,275
Cooch Behar	66	22	2,477	113	22	1,200	55	15,9.5	13,800	..	2,125
TOTAL	130	1,229	1,45,194	117	1,205	1,00,200	127	10,05,507	10,14,100	8,591	...
Lines owned and worked by native states.											
Metre gauge—											
Bhavnagar-Gondal-Junagarh-Porbandar	145	334	53,313	160	334	46,300	[illegible]	5,07,010	4,18,000	..	89,010
Jetalsar-Rajkot	85	46	4,258	93	46	4,400	99	43,505	39,700	...	3,805
Jodhpore-Bickaneer	75	304	35,050	96	304	27,100	74	3,04,895	2,74,000	...	30,863
Oodeypore-Chitor (*k*)	43	61	2,561	40	60	5,200	53	(*l*)-8,473	43,000	...	4,003
Special gauge—											
Morvi	87	94	6,775	72	94	8,000	85	77,627	74,500	.	3,127
TOTAL	101	899	1,02,238	114	898	89,000	99	9,01,531	8,30,000	...	1,31,531
GRAND TOTAL	206	19,712	54,07,329	207	20,259	52,53,000	260	5,72,85,93..	5,17,77,900	..	55,11,030

(*a*) Although for convenience classed amongst state railways, the line is the property of the Bengal Central Railway Company. The working of this line has been taken in hand by the State from the 1st January 1897.

(*b*) Includes the Bhopal-Itarsi railway.

(*c*) Total earnings from 22nd February to 14th March 1896.

(*d*) Includes the Godhra-Rutlam-Nagda railway.

(*e*) Includes the Guntakal-Mysore frontier section.

(*f*) Include the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal-Nagpur Railway Company.

(*g*) Includes the Jammu and Kashmir and the Hyderabad-Shadipalli railways.

(*h*) This line has been transferred to a company from the 1st September 1895, but until arrangements are made for the line to be formally taken over, it will be worked by the state on behalf of the company.

(*i*) Includes the Wardha Coal, the Dhond-Manmad, the Khamgaon, and the Amraoti railways.

(*j*) Includes the Mysore-Nanjangud and the Yesvantpur-Mysore frontier section.

PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

No. XLVII OF 1896-97.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total earnings from 1st April 1896*, audited figures have been used as far as possible.

Railway.	Average earnings per mile per week in 1895-96.	Week ending 14th March 1896. Mean mileage worked.	Week ending 14th March 1896. Earnings. Total.	Week ending 14th March 1896. Earnings. Per mile open per week.	Week ending 13th March 1897. Mean mileage worked.	Week ending 13th March 1897. Earnings. Total.	Week ending 13th March 1897. Earnings. Per mile open per week.	Earnings from 1st April 1895 to 14th March 1896.	Earnings from 1st April 1896 to 13th March 1897.	Increase.	Decrease.
State lines worked by companies.											
Standard gauge—											
East Indian	R 609	Miles. 1,733	R 11,00,491	R 635	Miles. 1,734	R 13,02,000	R 751	R 5,19,76,031	R 5,15,33,000	R ...	R 4,43,031
Bengal Central (a)	144	125	10,890	135	125	17,300	138	8,97,975	9,02,000	4,025	...
Bengal-Nagpur	146	862	1,00,304	186	862	1,30,000	158	61,17,348	57,00,000	...	4,11,348
Indian Midland (b)	120	752	1,03,700	138	752	1,12,000	149	40,56,322	36,86,000	4,31,678	...
East Coast (state) (Bezwada extn.)	194	21	3,958	188	21	3,000	143	1,98,093	1,38,000	...	60,093
Bezwada-Mad. (Mad.-Ennur sec.)	158	9	820	91	9	1,000	111	(c)5,567	67,000	62,033	...
Metre gauge—											
Rajputana-Malwa (d)	253	1,789	4,48,224	251	1,815	3,99,000	220	2,24,89,446	1,88,54,000	...	36,35,446
Palanpur-Deesa	42	17	848	50	17	1,000	59	35,404	49,400	14,136	...
South Indian	107	1,042	1,59,724	153	1,042	1,57,000	151	86,09,348	85,24,000	...	85,348
Mayavaram-Mutupet	88	54	3,032	67	54	4,000	74	2,34,668	2,42,000	7,332	...
Southern Mahratta (e)	117	1,105	1,49,122	135	1,105	1,55,000	133	66,94,423	65,56,000	...	1,38,423
Bengal and North-Western (f)	144	750	1,24,773	165	819	1,13,000	138	53,53,948	53,01,000	..	52,948
Rohilkund and Kumaon (Lucknow-Bareilly section)	72	231	24,379	106	231	20,700	90	7,70,536	7,41,000	..	29,536
Assam-Bengal	70	159	12,040	76	346	23,300	67	(g)3,80,301	6,33,000	2,52,639	..
TOTAL	254	8,715	23,68,973	265	8,994	24,44,300	272	10,84,25,310	10,43,41,000	..	40,84,310
State lines worked by the State.											
Standard gauge—											
North Western (state) (h)	255	2,644	6,61,750	250	2,790	6,31,000	226	3,29,65,565	2,73,15,000	...	56,50,565
Oudh and Rohilkhand (state) including the metre gauge link	234	797	2,12,206	266	820	1,87,000	228	92,23,093	78,23,000	...	14,00,093
Eastern Bengal (state) including metre and 2' 6" gauges	337	813	2,49,180	307	814	2,31,000	284	1,36,38,638	1,42,65,000	6,26,362	...
East Coast (state)	94	458	38,200	78	535	48,300	90	19,03,158	22,78,000	3,74,842	...
Metre gauge—											
Burma (state) (i)	169	856	1,50,173	169	886	2,07,000	234	65,80,907	74,91,000	9,10,093	...
Special gauges—											
Jorhat (state provincial)	58	28	687	25	28	3,000	107	77,456	89,800	12,344	...
Cherra-Companyganj (state provl.)	57	8	612	77	8	500	62	22,102	24,300	2,198	...
TOTAL	258	5,604	13,12,829	232	5,887	13,07,800	222	6,44,10,919	5,92,80,100	...	51,24,819
Lines worked by guaranteed cos.											
Standard gauge—											
Great Indian Peninsula (j)	448	1,490	7,09,191	516	1,491	6,57,000	441	3,25,51,892	2,99,78,000	..	25,73,892
Bombay, Baroda and Central India	7[illegible]	401	3,48,710	750	401	2,55,000	625	1,07,22,980	1,40,95,000	...	24,27,980
Madras	235	840	2,05,811	245	840	2,35,000	280	1,05,40,952	1,04,07,000	...	1,33,952
TOTAL	437	2,791	13,23,712	474	2,792	11,80,000	423	5,98,15,824	5,46,80,000	...	51,35,824
TOTAL (GUARANTEED AND STATE)	279	17,170	49,45,514	288	17,673	49,32,100	279	23,26,52,053	21,83,07,100	...	1,43,44,953
Assisted companies.											
Standard gauge—											
Delhi-Umballa-Kalka	169	161	31,907	198	101	27,800	173	13,34,090	12,19,000	...	1,15,090
Tarkessur	205	22	6,026	274	22	6,900	314	2,90,808	2,95,000	7,132	...
Metre gauge—											
Rohilkund and Kumaon (Co.'s sec.)	117	66	6,810	103	66	7,500	114	3,80,552	4,12,000	31,448	..
Bengal Dooars	139	30	3,399	94	30	3,900	105	2,53,755	2,00,000	6,245	...
Dibru-Saikiya	150	76	12,352	155	76	10,200	208	7,05,287	6,33,000	64,713	...
Special gauge—											
Darjeeling-Himalayan	282	51	15,487	304	51	15,000	294	7,12,036	7,32,000	19,964	...
TOTAL	173	414	75,983	184	414	77,300	187	35,39,588	35,54,000	14,412	...
Lines owned by native states and worked by other agencies.											
Standard gauge—											
Bhuj-Goona	19	73	1,019	14	74	1,700	23	(k) 61,658	97,500	35,842	...
Bhopal-Ujjain	-	114	890	8	114	12,000	105	(l)14,708	1,08,000	4,53,232	...
Nagda-Ujjain	...	...	...	...	34	1,400	41	...	(m)58,800	58,800	..
The Nizam's guaranteed state	184	333	60,694	200	334	70,800	230	30,38,417	31,30,000	91,583	...
The Gaekwar's Petlad	110	13	1,743	134	13	800	62	71,788	1,07,000	35,212	...
Rajpura-Bhatinda	195	108	15,135	140	108	10,500	97	10,58,003	8,65,000	...	1,93,003
Kolar Gold-fields	301	10	3,017	302	10	4,000	400	1,50,400	1,59,000	8,594	...
Metre gauge—											
Southern Mahratta (Mysore sec.) (n)	98	362	36,032	100	362	38,800	107	17,60,502	16,39,000	...	1,21,502
The Gaekwar's Mehsana	68	93	7,549	81	93	5,700	61	3,09,952	3,98,000	88,048	...
Kolhapur	82	29	2,445	84	29	2,400	83	1,17,150	1,13,000	..	4,150
Special gauges—											
The Gaekwar's Dabhoi	72	72	6,213	86	72	4,300	60	2,43,160	2,21,000	...	22,160
Cooch Behar	48	22	2,477	113	22	1,200	55	51,739	64,400	12,661	...
TOTAL	121	1,429	1,43,194	117	1,205	1,00,200	127	68,77,548	73,20,700	4,43,157	...
Lines owned and worked by native states.											
Metre gauge—											

passed in 1884 by Mr. James, the then Director General of the Post Office of

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CALCUTTA, FRIDAY, MARCH 19, 1897.

FINANCIAL STATEMENT FOR 1897-98.

CONTENTS.

PART I.

GENERAL REVIEW.

PART II.

DETAILS OF ACCOUNTS AND ESTIMATES.

APPENDIX.

ACCOUNTS AND ESTIMATES.

FINANCIAL STATEMENT FOR 1897-98.

PART I.

GENERAL REVIEW.

1. I have the honour to present to the Council the Financial Statement for the year 1897-98; including in it, as usual, the closed Accounts for 1895-96, the Revised Estimates for 1896-97, and the Budget Estimates for 1897-98.

Accounts of 1895-96.

2. The Revised Estimates for 1895-96 closed last year with a surplus of Rx. 951,400. In the accounts this result has been improved by Rx. 582,598, the actual surplus of the year being Rx. 1,533,998.

The main differences were (1) that the principal heads of Revenue produced Rx. 240,641 more, (2) Railways produced a better net result by Rx. 163,432, (3) the Army net Expenditure was Rx. 213,054 less. The other differences are too small to require separate mention.

3. It has not been customary in the Financial Statements to give any detailed explanations with regard to the closed accounts of the previous year, for the simple reason that they are usually published in the fullest detail in the Annual Volume of Finance and Revenue Accounts long before the date of the Statement. In the present year they were published earlier than usual, namely, on January 9th, and it is sufficient to lay a copy on the table, and to refer Honourable Members to the analysis of them published in the *Gazette of India* last Saturday, as the Comptroller General's Appropriation Report.

Famine Charges.

4. Passing to the Revised Estimates for 1896-97 and the Budget Estimates for 1897-98, I call to remembrance what Sir E. Baring said in his Financial Statement for 1882-83, paragraph 92, when he referred to the Famine Insurance Policy: "We do not profess to finance for a surplus in a year of famine. When a serious famine occurs, it is inevitable that the Expenditure of the year should be greater than the Revenue." In commencing my Financial Statement of last year, I summed up the actual figures, up to date, of the Famine Insurance Account, but I little thought then that we were on the brink of the disaster for which, during so many years, we had been financially preparing, and that I would so soon have to announce the actual occurrence of the deficits, against which that account is the financial set-off.

5. I may repeat here the figures of 15 years' Famine Insurance, substituting the actual figures of 1895-96 for those which were shewn in last year's Statement:—

	Rx.
1. Spent upon actual Famine Relief	320,664
2. Spent upon construction of Protective Irrigation Works	1,813,841
3 Spent upon construction of Protective Railways . .	6,550,931
4. Spent in meeting interest upon the Indian Midland and Bengal-Nagpur Railways	3,631,450
5. Charged as reduction and avoidance of debt, that is, as famine surplus	5,327,299
	17,644,185

6. The effect of the Expenditure under headings 2, 3 and 4 is that for the present and all future famines we are so much better equipped with the means of meeting the demands arising out of scarcity, that we may reasonably hope to pass through the period of distress with far less expenditure than otherwise would have fallen upon us. In the two years 1876-77 and 1877-78 of the last great famine the Government of India spent under the head of Famine Relief Rx. 7,493,151; it will be seen that our present estimate for two years of a calamity, which is at any rate much more widely spread, is Rx. 5,606,900: and this difference is due to our far more adequate organization, of which no small part is the better equipment in the form of Railways and Canals, with which, as the Honourable Sir J. Woodburn pointed out in his speech in Council on October 15 last, we start The figures I give of course very far from exhaust, in either case, the cost of the famine to the State; for the loss of Revenue—both ordinary Revenue and Railway Revenue—is very large indeed, and in a hundred different and smaller ways do famine and scarcity cause increases of State expenditure in all Departments.

7. The amount under head (5), Rx. 5,327,299, though charged in our past accounts as expenditure, has really been utilized either in purchase of our own debt, or in reduction of new loans and in the construction of Productive Works. If State Book-keeping as affecting our Revenue Account, were a continuous operation like the carrying forward of a Profit and Loss Account, instead of one meant to shew the results of each twelve months' operations taken by themselves, we would have to write off the cost of the present famine against this past charge of Rx. 5,327,299 before taking any part of it as a charge against the Revenues of the current year. It is necessary to bear this in mind, because one consequence of this method of stating our accounts is that in any total of surpluses and deficits, taken over a series of years which include a famine year, the total surplus so stated is less than the actual facts by the amount of the charge for reduction and avoidance of debt.

8. I shall have to deal separately with the effect of the famine and scarcity upon our ordinary Revenues and Expenditure; I state here only the totals of the estimated Expenditure upon direct famine relief. They amount to Rx. 1,965,700 in 1896-97 and Rx. 3,641,200 in 1897-98, total Rx. 5,606,900. The first of these figures is largely based on consideration of known actuals for part of the year, but in neither case can I put forward the figures as estimates in the sense in which we ordinarily use that term. Famine relief is administered upon certain definite principles, and on a system of test carefully laid down, and all I can say about the estimates of famine expenditure in the future, is that the figures are a summary of the best opinions which the Local Governments can give, as to the chances of the approaching spring crop, and of the crop due next autumn, and of the manner in which these crops, deficient, normal or abundant, will affect the multitudes, reckoned now by millions, who are at present compelled to seek relief at the hands of the State. In some parts of the distressed tracts the favourable prospects of the spring crop give ground for hope, that the necessities for famine relief will in a short while shew a marked diminution. In others, there is no hope of diminution till the autumn crop is harvested, and there may be any amount of increase. No past experience can serve as a guide in the solution of these difficulties of estimating. The figures must be taken for what they are worth; in some possible circumstances they may be found to be largely in excess of the actual expenditure; in other possible circumstances they may be found far short of it.

9. Up to the end of January the actual expenditure was 66 lakhs, of which about 13 were spent upon the Bandelkhand famine in the earlier part of the year, a famine of very great intensity for its small area, and so quietly and

effectively managed by the Local Government that hardly anything was heard of it outside official circles. It is forgotten now in the presence of the greater calamity with which that same Government, as well as others, have to deal.

10. The amounts charged as famine relief are independent of very large advances under the Land Improvement and Agricultural Loans Acts. But they include advances of another kind which have also been largely made by Government, namely, advances to Landholders for works to be conducted by them on Famine Relief principles for the employment of their famine-stricken tenants, in respect of which they undertake to reimburse something approaching to the actual value of the work.

The measure of the Land Improvement and Agricultural advances due to the famine may be judged from the following figures :—

	Land Improvement and Agricultural advances.			
	1894-95.	1895-96.	1896-97, Revised.	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.
Central Provinces . .	81,100	36,800	103,000	110,000
Bengal	9,300	9,700	55,000	50,000
North-Western Provinces .	65,000	57,600	420,000	140,400
Punjab	18,700	28,400	89,000	50,000
Madras	28,000	20,400	50,000	25,000
Bombay	88,700	99,300	351,800	117,700
TOTAL .	290,800	252,200	1,068,800	493,100

11. The operations of the Opium Department, that is to say, its usual advances for wells and for cultivation, helped very largely towards the relief of the peasantry in the distressed tracts of the North-Western Provinces and of Bengal.

12. While speaking of the finances of famine, it is necessary to note an arrangement in which the Government of India takes part for enabling the Native Bandelkhand States to undertake the necessary expenditure for famine relief of their subjects They have been hard hit by not one but two or three successive bad seasons, and find themselves in some cases without adequate funds to meet the expenditure. The arrangement made in these cases is that His Highness the Maharaja Sindia has agreed to lend funds to the Native States in question, the Government of India becoming guarantee for the loan and taking measures to ensure its ultimate repayment.

Revised Estimate of 1896-97.

13. The Budget Estimates of 1896-97 worked out to a surplus of Rx. 463,100. The Revised Estimates work out to a deficit of Rx. 1,986,900, but between these two figures there are so many differences of detail that it is better to set them out in a tabular form.

Estimates of 1896-97.

		Budget.	Revised	Revised Better	Revised Worse.
Sterling in England—					
Revenue	£	174,100	319,400	145,300	...
Expenditure	£	15,000,400	15,880,000	28,800	...
Net Exchange on above	Rx.	11,720,000	10,270,400	1,459,500	...
		27,465,200	25,831,600	1,633,600	...
		Rx.	Rx	Rx	Rx.
Revenues in India—					
Land Revenue		20,093,300	23,000,200	...	2,394,100
Opium		6,895,300	6,386,700	...	508,600
Salt		8,700,000	8,438,200	...	261,800
Other Principal Heads of Revenue		23,525,000	23,413,400	...	112,200
Departmental Receipts, including Interest and Civil Works		6,782,900	7,078,400	295,500	...
Railways		21,582,800	20,159,600	...	1,423,200
Irrigation		3,883,300	3,200,700	317,400	...
Military Works		50,000	61,100	11,100	...
Army		803,600	836,300	32,700	..
		97,316,800	93,273,600	..	4,043,200
Expenditure in India—					
Direct Demands on Revenues—					
Opium		2,503,000	2,503,000	000,000	...
Other		8,4[illegible],700	8,318,700	152,000	...
Interest		—9[illegible],300	—911,300	...	40,000
Civil Departments		19,000,100	19,089,500	6,000	...
Famine Relief		7[illegible],000	1,951,200	...	1,876,200
Protective Works		3[illegible],500	47,200	476,300	...
Railways		13,7[illegible],500	13,357,400	424,100	..
Irrigation		3,261,700	3,248,900	..	47,200
Military Works and Special Defences		1,[illegible]549,000	1,138,100	110,800	...
Civil Works		4,757,800	4,708,100	49,700	...
Army		17,480,100	17,205,700	274,400	...
		70,274,000	70,657,400	...	382,500
Provincial Adjustment—					
Deduction made for charges taken to Provincial and Local Balances		—[illegible],400	—1,228,500	342,100	...
Surplus (+) Deficit (—)		+463,100	—1,986,900	...	2,450,000

14. Of the better receipts in the English account, £68,000 represent premium obtained on issue of India 2½ per cent stock, and £27,500, interest on investment of cash balance. In the account of expenditure in England there are no differences of sufficient importance to require special mention.

15. The large difference under Exchange is due to the fact that the Budget Estimates were taken at 13·75*d.*, whereas the rate realized has been about 14·46*d.*

16. Under Land Revenue there is a very great falling-off, due to the fact that in the districts where the crops failed it was necessary to give large suspensions of revenue. The following figures shew in what provinces the falling-off has occurred, and in the first column of the statement I have shewn the figure which, upon the examination made for the purpose of the Provincial settlements, was established, in our opinion, as the existing standard of Land Revenue receipts, apart from circumstances of famine and distress:—

	Standard.* Rx.	Budget. Rx	Revised. Rx.	Difference Rx.
India	150,000	150,000	151,800	+1,800
Central Provinces	844,800	864,600	660,000	—204,600
Burma—Upper	812,000	797,000	635,000	—162,000
" Lower	1,759,300	1,760,000	1,780,000	+20,000
Assam	614,200	614,200	609,000	—5,200
Bengal	3,902,100	3,894,700	3,920,000	+25,300
North-Western Provinces	6,110,900	6,113,900	4,914,200	—1,199,700
Punjab	2,464,000	2,457,100	2,362,200	—94,900
Madras	5,380,000	5,601,700	5,207,700	—394,000
Bombay	4,801,400	4,770,000	4,351,200	—418,800
	26,838,700	27,023,200	24,591,100	—2,432,100
Deduct—Portion of Land Revenue due to Irrigation	...	929,900	891,900	—38,000
	...	26,093,300	23,699,200	—2,394,100

* These standard figures exclude "Local"; of which the only important figures are Rx 220,000 in Madras and Rx. 15,000 in Bombay.

The losses, it will be seen, occur in the Central Provinces, in Upper Burma, very largely in North-Western Provinces, to a small extent in Punjab, and a considerable amount in Madras and Bombay. The whole loss of Rx. 2,394,100 may be put down as caused by the scarcity.

17. Opium shews in the above statement a falling-off of Rx. 508,600, both the Bengal prices and the export from Bombay being unfavourably affected by low prices in China. There is a slight saving on the Expenditure side in Opium, as the Budget Estimates provided for a better crop than was actually housed.

18. The loss on Salt, Rx. 261,800, may for the most part be put down as one of the consequences of scarcity. It is chiefly during the second-half of the year that the falling-off has taken place; the receipts of the twelve months ending September 30th, 1896, were equal to the full Budget Estimate of Rx. 8,700,000.

19. Under other Revenue heads we almost always have to report a considerable advance in the Revised Estimates over the Budget figure. They would have shewn the same progress this year were it not for the falling-off in the North-Western Provinces and in Bombay, where the following losses are recorded:—

	North-Western Provinces.	Bombay.
Stamps	22,000	34,000
Excise	125,000	60,000
Provincial Rates	104,000	33,200
Forests	16,700	34,700
TOTAL	267,700	161,900
	Rx. 429,600	

These losses again are due to the effects of famine, and in the case of the Stamp Revenue of Bombay, still more to the stoppage of trade in consequence of the plague. The Customs Revenue is on the whole slightly better than Budget.

20. Of the improvement under Departmental Receipts, Rx. 124,700 represents the premium received on the last loan (against which, under the same head of "Interest," there was a loss of Rx. 40,000 due by the Calcutta Port Commissioners and remitted), and Rx. 102,000 represents the increased gain on copper coinage, due to the very large issues of that coin in connection with Famine Relief Works. The gain on this coin is brought to credit as the coin passes into circulation.

21. The next great difference requiring explanation is in the Railway Receipts. Confining ourselves to consideration of the earnings of Railways only, we have the following figures:—

	Earnings.	Working Expenses.	Net.
	Rx.	Rx.	Rx.
State Railways—			
Accounts, 1895-96	18,558,294	9,040,836	9,517,458
Budget, 1896-97	18,321,700	9,010,800	9,310,900
Revised, 1896-97	17,524,700	8,825,000	8,699,700
Guaranteed Railways—			
Accounts, 1895-96	6,255,131	2,979,893	3,275,238
Budget, 1896-97	6,330,000	3,097,000	3,233,000
Revised, 1896-97	5,670,000	3,060,000	2,610,000

These figures give a falling-off of Rx. 611,200 on State Railways and Rx. 623,000 on Guaranteed, total Rx. 1,234,200, an amount which accounts for the differences shewn in the above statements of Rx. 1,423,200 worse on the Revenue side, and Rx. 424,100 better on the Expenditure side; net Rx. 999,100. The lower receipts have saved us Rx. 142,000 in the payment of surplus profits, and the other Railway charges have also been less than the Budget Estimate. The principal contributors to the above losses are—

	Rx.
North-Western	140,000
Oudh and Rohilkhand	117,500
Rajputana-Malwa	252,500
Bombay, Baroda and Central India	260,000
Great Indian Peninsula	310,000

22. The Eastern Bengal Railway, on the other hand, has gross receipts Rx. 180,000 better than Budget, owing largely to a favourable jute season.

23. Irrigation is the only head which in a year of drought shews an improvement. The net receipts are better than Budget by Rx. 269,500, the improvement being shared between the North-Western Provinces and the Punjab.

24. Passing to the figures on the Expenditure side, the heads Direct Demands on Revenues (other than Opium) and Civil Departments represent mostly charges regulated by sanctioned scale, and they shew the usual savings as compared with Budget. The excess expenditure under Interest is mostly a question of the distribution of this charge between ordinary debt and Railway debt. The heavy excess expenditure on Famine Relief requires no further explanation beyond what is given above. The saving on Protective Works is not a real one,—it merely means that the East Coast, including the Bezwada-Madras Railway, which is both a productive and a protective line, and which is charged to the Famine Grant when that grant is not otherwise appropriated, has this year to be transferred to the Capital Account of Railway Construction.

25. There is a considerable saving of Rx. 274,400 under Army Expenditure. The principal items included in this are—

	Rx.
Unspent out of the special grant of Rx. 494,900 for mobilization purposes, included in Budget	120,000
Savings in Exchange Compensation Allowances in consequence of better exchange	80,800
Savings in ordnance manufactures	75,000
Other very numerous savings on the grants (net)	240,600
TOTAL	516,400

Against this the rise in prices which set in in September has caused extra expenditure of Rx. 196,000, and excesses over established or estimated strength have caused excess charges of Rx. 46,000.

26. The "Provincial adjustment" is better by Rx. 342,100; translated into non-technical language, this means that the Provincial balances bear a share of the loss of Revenue and of the Expenditure (chiefly Famine Expenditure) included in the General Account, which is larger by Rx. 342,100 than they estimated, a year ago, they would have to bear. The total Provincial and Local Balances of 31st March 1897 stand as follows:—

	Budget, 1896-97.	Revised, 1896-97.
	Rx.	Rx.
Provincial Balance	1,437,022	1,222,549
Local Balance	1,276,221	1,144,703
TOTAL	2,713,243	2,367,252

27. It may be well here to collect together the various items in these explanations which we have attributed to the effects of famine and scarcity—

	Rx.
Direct cost of Famine Relief	1,876,200*
Rise in prices in Army Expenditure	196,000
Loss of Revenue—	
Land Revenue	2,394,100
Salt Revenue	261,800
Other Revenues in North-Western Provinces and Bombay (excluding Stamp Revenue)	372,600
Loss of Railway Revenue (net)	1,234,200
TOTAL	6,335,900
Gain under Irrigation Revenue	269,500
NET RESULT	6,066,400

* Besides Rx. 14,500 for English Expenditure and Exchange thereon.

Of the above amount, Rx. 574,700 falls upon Provincial and Local Balances, leaving Rx. 5,491,700 to be borne by Imperial.

Loan Operations in 1896-97.

28. As announced in the last Financial Statement, a 3 per cent loan of four crores of rupees was offered for public tender upon June 22, and the tenders were received upon July 22. Money throughout the earlier part of the financial year was extremely cheap, the Bank rate in England being 2 per cent and in Calcutta 4 per cent from May 28 and 3 per cent from July 2. The price of paper ruled high, our 3½ per cent guaranteed loans being in April about R108-7, in May about R110-4, and June about R110-2. The loan was very largely tendered for and was placed at an average of R103-1-10½, the lowest accepted tender being R102-7, and the allotments were practically all paid up by the end of August.

29. It will be remembered that in our conversions of 1894 we offered to those holders of paper who accepted conversion, an equivalent amount of promissory notes on which 3½ per cent interest was guaranteed up till August 1904. Those who did not accept were afterwards offered, and most of them accepted, ordinary 3½ per cent paper without any guarantee. We considered ourselves therefore in a manner bound, if favourable opportunity offered, to convert the unguaranteed 3½ per cent paper, as otherwise it would necessarily be quite as good as the guaranteed. The amount of this ordinary 3½ per cent paper was—

(1) Outstanding of 1853-54	46,760
(2) " 1893-94	3,500,000
(3) Accepted in conversions of 1894-95	2,138,190
TOTAL	5,684,950

30. Accordingly, after ascertaining that the operation of converting the outstanding unguaranteed 3½ per cent paper into the new loan would not be regarded by the holders of the new paper as in any way interfering with them, but would indeed rather help them by increasing the amount and the marketableness of the new loan, we notified this conversion upon September 4. The success of the new loan had established for the time a high price for securities of the Government of India, and the prospects of the conversion were favourable.

C

31. Rates held up, both in England and India, just long enough to enable the operation to be successfully closed. The Bank of England rate, which had stood at 2 per cent, from February 1894 was increased to $2\frac{1}{2}$ per cent on September 10, 1896, and to 3 per cent upon September 24, and the rise was the signal for a depression in the value of our securities. When the final day came of tendering for conversion the amount that had been tendered came to Rx. 4,887,160, and Rx. 797,790 was left outstanding for discharge. Of this amount, Rx 296,600 has been presented for payment up to the beginning of March.

32. Since money hardened in Calcutta in November, the price of the new 3 per cent paper has ruled below par, but this is partly due to the comparative absence of a market, as compared with the larger bulk of the $3\frac{1}{2}$ per cent paper. Our present intention at least is to persevere with the 3 per cent rate, and by our future loans to increase its amount. We have now practically only two kinds of paper on the market, *viz.*, the $3\frac{1}{2}$ per cent guaranteed till August 1, 1904, and the 3 per cent guaranteed until December 31, 1916. The amounts of these two kinds of debt are at present as follow: $3\frac{1}{2}$ per cent Rx. 82,754,840, besides Rx. 8,159,500 held in the Currency Reserve; 3 per cent Rx. 8,887,160, besides Rx. 2,048,050 created during the year for issue to Currency as mentioned in the next section.

Rate of Exchange.

33. Last year closed with a reaction from a somewhat sudden rise in the rate of exchange to $14\frac{3}{4}d$. During April and May the rate fell from $14\frac{3}{8}d$. to $13\frac{15}{16}d$ In June it recovered to $14\frac{5}{32}d$., and from then till the middle of October the rate was very steady at about $14\frac{1}{8}d$. and $14\frac{3}{16}d$., the Secretary of State being very successful in selling his Bills. By the middle of October we had realized that a famine was upon us, and that it would be necessary, as a first step in meeting it, to make large suspensions of revenue and large agricultural advances. We were obliged, therefore, at very short notice to ask the Secretary of State to greatly reduce his drawings. And the result was that the rate of exchange and the Bank rate of interest both very sharply rose. The second week's drawing of October was at $14\frac{7}{32}d$.; the second week's drawing of November was at $15\frac{27}{32}d$.

34. This action on our part caused, I am afraid, grave inconvenience to mercantile circles in India; but it was not avoidable. It was only when the first ten days of October passed without bringing the desired rain, that famine was converted from a mere possibility into an almost certainty, and the area affected was so widespread that the case demanded the reservation of all our financial means. These we took the opportunity of strengthening by carrying out on December 17 a measure which had been under public discussion for over a year, *viz.*, the addition of two crores to our cash balances by the investment of part of the Currency Reserve. The exact figures of this operation were the issue of R2,04,86,500 stock of the 3 per cent Loan of 1896-97, at the rate of the day, R97-10 per cent, being R54-6 less than the full two crores. With this transaction the tenseness of the situation passed away; but the rate of exchange on the drawings never fell below 15 pence, as the Famine expenditure and prospects compelled the Secretary of State to reduce his drawings, and there came a heavy demand for remittance in connection with the Burma rice crop.

Budget Estimates, 1897-98.

35. Following my previous practice of abstaining from any speculation in exchange, I have taken the rate for the Budget Estimate at the same figure which has been realized in the year 1896-97, namely, 14·46 pence. It is impossible to say how trade and exchange may be affected by the very peculiar circumstances of the coming year Made up upon this basis, the estimates of Revenue and Expenditure work out to a deficit of Rx. 2,464,000. It will be most convenient

in explaining the details to compare them with the Budget figures of 1896-97, rather than with the altogether peculiar figures of the Revised Estimates.

36. This comparison, made in the same form as adopted in paragraph 13 above, is as follows :—

Budget Estimates of 1897-98 compared with those of 1896-97.

	Budget, 1896-97.	Budget, 1897-98.	1897-98 Better.	1897-98 Worse.
STERLING IN ENGLAND—				
Revenue . . . . . £	174,100	173,000	...	1,100
Expenditure . . . . . £	15,909,400	16,088,500	...	179,100
NET EXCHANGE ON ABOVE . . . . Rx.	11,729,900	10,504,200	1,225,700	...
	27,465,200	26,419,700	1,045,500	...
REVENUES IN INDIA—	Rx.	Rx	Rx.	Rx
Land Revenue	26,003,300	25,646,200	...	447,100
Opium	6,805,300	5,816,200	...	1,079,100
Salt	8,700,000	8,734,000	34,000	...
Other Principal Heads of Revenue . . .	23,525,000	23,578,200	52,600	...
Departmental Receipts, including Interest and Civil Works	6,782,900	6,945,800	162,900	...
Railways	21,582,800	20,682,100	...	900,700
Irrigation	2,883,300	3,122,500	239,200	...
Military Works	50,000	50,000	...	...
Army	803,600	814,600	11,000	...
	97,316,800	95,389,600	...	1,927,200
EXPENDITURE IN INDIA—				
Direct Demands on Revenues—				
Opium	2,593,900	2,654,000	...	60,100
Other	8,470,700	8,520,400	...	49,700
Interest	—960,300	—961,900	1,600	...
Civil Departments	19,090,100	19,308,800	...	212,700
Famine Relief	75,000	3,641,200	...	3,566,200
Protective Works	523,500	25,000	498,500	...
Railways	13,781,500	13,752,000	29,500	...
Irrigation	3,201,700	3,110,000	91,700	...
Military Works and Special Defences . .	1,254,900	1,207,300	47,600	...
Civil Works	4,757,800	4,398,200	359,600	...
Army	17,480,100	16,968,900	511,200	...
	70,274,900	72,623,900	..	2,349,000
PROVINCIAL ADJUSTMENT	—886,400	—1,190,000	303,600	...
Surplus (+) Deficit (—) .	+463,100	—2,464,000	...	2,927,100

37. The main increases of Expenditure in the English Account are—

(1) Increasing Interest payments which account for differences of £61,400 under Interest, and £99,100 under Railways.

(2) Increase of £37,700 under Superannuation Charges.

(3) There is an increase of £65,600 under Army Non-Effective Charges, but it is more than counterbalanced by a saving of £120,700 under Army Effective Charges, chiefly on account of Military Stores for India.

38. The deficiency under Land Revenue is heavy, namely, Rx. 447,100, and may be explained by saying that in Upper Burma, in the Central and the North-West Provinces, and in the Punjab, we do not at present expect to receive, during the coming year, nearly the full measure of Land Revenue. The deficiency comes in the beginning of the year, and is due entirely to the failure of crops. If a prosperous harvest should ensue next October and November, we may reasonably hope for much better results than those shewn in our Estimates.

39. Under Opium we are now suffering from the re-action which two years ago I pointed out to be inevitable. Scanty crops, and the high prices that follow

them for a time, give favourable financial results while they last, but the high prices kill the demand, and both the exports of Malwa opium fall off and smaller prices are realized upon the Bengal drug. The prospects of the coming season, looked at from the point of view of the Opium Department, are extremely favourable, but to our Budget Estimates they mean low prices realized upon the still scanty sales, and heavy outgoings in payment for the raw produce. The result is a falling-off which may be thus distributed:—

	Rx.
By lower prices realized on the Bengal sales . . .	877,500
By smaller export and lower duty in Bombay . . .	190,000

and on the Expenditure side—

By heavier payment to cultivators	60,100

40. Under other Revenue heads there are on the whole better results, though the influence of the famine is still shewn in a falling-off, under Excise, of Rx. 65,600, and under Provincial Rates, of Rx. 48,100.

41. The Departmental Receipts are expected to be somewhat better on the whole than in the Estimates of 1896-97. Post Office shews an advance of Rx. 56,600, more than covered, however, by an increased expenditure, and Telegraph shews worse results on both sides, partly because the advance in revenue has been less than expected, and partly because the rents charged to Railways for the use of wires and instruments have been reduced and it is intended to introduce certain improvements in respect of delivery of deferred messages.

42. Railways shew a great falling-off, as the traffic on them will be greatly affected as long as the effects of the present scarcity last. The following figures may be taken as a continuation of those stated in paragraph 21 above (Indian Accounts only):—

Budget, 1897-98.	Earnings.	Working Expenses.	Net.
	Rx.	Rx.	Rx.
State Railways . . .	18,023,400	9,027,300	8,996,100
Guaranteed Railways . .	5,740,000	3,110,000	2,630,000

43. On the Expenditure side the figures which require special explanation, in addition to the above remarks, are the following:—

Direct Demands on the Revenues.—Increase Rx. 49,700. The principal item is Rx. 36,000 under Forests, which is of the nature of commercial outlay intended to bring in a good return. The Forest Department are carrying out a scheme, long planned and elaborated, which involves considerable additions to the subordinate establishments engaged in conserving and working the Forests.

44. Civil Departments.—Increase Rx. 212,700. Of this, the principal items are Post Office Rx. 78,400 and Telegraph Rx. 44,700, due to normal expansion of the Departments; Jails Rx. 68,400, being the estimates which the Provincial Governments make of the consequence of increase of prices of food, and of the probable temporary increase of jail population in the distressed tracts; Police Rx. 70,500, due to continued pursuance of the plans for the reform of this Department, but also in some places the result of scarcity and distress; Superannuations, Rx. 28,200, an inevitable annual increase.

45. The heads of Famine and Railways have already been dealt with, and as explained in dealing with the Revised Estimates, the entry of Rx. 498,500, less expenditure on protective works, merely means that we shall not, in 1897-98, obtain from the Famine Grant the aid it usually gives towards expenditure on Capital Account. In view of the amounts provided for Famine Relief, it has not been considered necessary to make special provision for any expenditure which may be entailed on the Imperial Account by the plague.

46. Civil Works.—The less expenditure Rx. 359,600 is due to the restriction of programme by the various Local Governments enforced by the great reductions that Famine expenditure has made in their available balances.

47. Under Army, there is on the whole a less expenditure in India by Rx. 511,200. A fuller statement of the comparison between the Estimates of 1896-97 and 1897-98 would be the following :—

		1896-97.	1897-98.	1897-98 Better.
Mobilization Grant—				
England	£	51,200	*Nil.*	51,200
India	Rx.	494,900	100,900	394,000
Ordinary Grant—				
England	£	4,357,300	4,353,400	3,900
India	Rx.	16,985,200	16,868,000	117,200

The Mobilization Grant was a special one for 1896-97, and a comparatively small amount of expenditure under this head is admitted into the Estimates of 1897-98.

The principal features in the differences in the ordinary portion of the Estimates are : (1) the higher prices of food necessitate an increase of Rx. 399,300 in the Estimates of 1897-98 ; and (2) there will be a saving of Rx. 326,000 in consequence of the application of more favourable rates of exchange to the calculation of the allowances of officers and of British soldiers. There are further numerous savings and a few increases of charge for which I refer to Part II of the Statement.

Quinquennial Settlements of Provincial Finance.

48. The usual quinquennial investigations and settlements of Provincial finance were made in the course of the year. Our proposals on the subject were made to the Provincial Governments at the beginning of October, before the appearance of famine ; and afterwards, when famine supervened, we considered that, as the arrangements depend, not upon the figures of any one year, but upon the general standard of Revenue and Expenditure, it would be sufficient to reserve the final settlement so far as it regarded Land Revenue and Excise and one or two other heads, in the Provinces severely affected by famine, but it was better to settle all other matters than to leave them in a condition of suspense. The settlement of these standards of existing Revenue and Expenditure is the necessary condition for the exercise by Local Governments of the financial authority entrusted to them, in the same sense as the settlement of the Budget Estimates determines the plan upon which our own financial administration is to be pursued for the next twelve months.

49. The first process in these settlements is the enquiry what is to be accepted as the proper amount of expenditure for which an assignment of Revenue is to be made. The expenditure may be stated in general language as that incurred in each province upon Civil Administration ; the revenue and expenditure on account of Irrigation are also provincialized in Bengal, North-Western Provinces, and Madras, but this part of the arrangements need not be more specially referred to at present.

50. In two tabular Statements A and B appended to this part of the Financial Statement, I set forth in detail the estimates accepted for the expenditure in 1897, and compare them with the estimates of the same kind upon which the similar settlement was made in 1892. I may mention that we have not, or we practically have not, rejected any of the existing expenditure of the Provincial

Governments as requiring to be disallowed, as we find that the increases of scale of expenditure are sufficiently moderate. The details of the comparison are as follow:—

	Net Expenditure. 1892.	1897.	Increase per cent.
	Rx.	Rx.	
Central Provinces . .	653,300	710,700	8·8
Lower Burma . . .	1,064,600	1,206,100	13·3
Assam	467,600	564,900	20·8
Bengal	2,816,700	3,125,500	10·9
North-Western Provinces .	2,215,400	2,428,700	9·6
Punjab	1,384,600	1,537,300	11·0
Madras	2,054,800	2,238,600	8·9
Bombay	2,409,500	2,544,100	5·6
TOTAL .	13,066,500	14,355,900	9·9

It is fair to the Local Governments to notice that part of the above increase of expenditure was that which was entailed upon them by the allowances given in compensation for fall of exchange.

51. An examination of the Revenue side of the account shewed the following results:

The Central Provinces have been hard hit by two or three bad seasons, and they have been disappointed in the increase of revenue which they might reasonably have expected. We found it necessary to assign them a slightly higher amount than they would have got had the 1892 settlement continued in force. Their balance has been absorbed by their necessary expenditure somewhat exceeding their revenue, and their misfortunes of the current year have quite apart from famine, entirely swept away their available resources. We reckon that we enhance their assignment by Rx. 20,200 a year; and we have also to make up a small deficit in their balance.

52. Assam shows a fairly progressive revenue, but it is, as Sir E. Baring said in 1882, "a poor province with many wants." We find that we might, upon the present revision, reduce its assignment of Revenue by a small amount, say Rx. 11,400. But we have adjudged it better to leave the Province this amount of surplus.

53. Burma (that is, in the present connection, Lower Burma only) is a young and rapidly progressive province. Its revenue (mainly its Land Revenue) increased during the past quinquennium by 13·9 per cent., and its expenditure has increased as above shown by 13·3 per cent. The above figures are independent of its Railway revenue, the Burma Railways having been, with a slight reservation, Provincial up till now. The Railway part of the 1892 settlement has been very profitable to the Local Government, which has maintained very high, though decreasing, balances throughout the five years. It finishes the present contract with a balance of Rx. 294,300. We have thought it desirable for the present to deprovincialize the Railways as they have now been made over to a Company, and some questions remain to be settled regarding their future administration; but otherwise Burma is only a little worse off (say Rx. 9,000 a year) than if the 1892 settlement had continued in force.

54. The Chief Commissioner—or in future, Lieutenant-Governor—takes over now provincial responsibility for Upper Burma in the same way as for Lower. The Estimate of Expenditure is shewn in the penultimate column of Table B, and sufficient Revenue has been assigned to meet it. I am afraid that the first effect

of this will be to use up part of the high balance with which the Chief Commissioner starts under his new settlement, in paying for famine relief in his new province, and also possibly in meeting some temporary loss of Revenue in it.

55. The Punjab is a politically important province, and it has shown during the last quinquennium only a moderate expansion of Revenue. The consequence is that its resources under the 1892 settlement have been found rather too narrow for the demands of its expenditure, and it has been obliged to reduce its Public Works grants somewhat below the needs of the province. Further, the failure of Revenue in the current year has reduced its balance below the authorized minimum. We find that we place it in a fair financial position if we concede to it, in addition to the Revenue assigned in 1892, an allowance about equal to the expenditure imposed on it by exchange compensation; and, when the famine account is closed, we shall have to make to it also, as to the Central Provinces, a grant in recoupment of its exhausted balances.

56. In the provinces with which I have as yet been dealing, we did not expect and we did not wish, to make a profit to the general account by reducing the amount of Revenue assigned to the Local Governments. Our examination satisfied us that their expenditure was already on a sufficiently limited scale, and that the whole, or nearly the whole, of the revenues assigned to them could be properly left at their disposal.

57. But we have also in the case of these provinces made another arrangement to their advantage. The revenues assigned for Provincial use are, as is well known, certain shares of the various heads of Revenue. These shares in the larger Provinces of Bengal, North-Western Provinces and Madras are about equal, on the whole, to their net expenditure; but in the smaller ones, where the expenditure naturally bears a larger proportion to the revenue, they require to be supplemented by a grant which under present arrangements is a fixed amount. While the revenues increase, this fixed amount does not, and it thus results that, whereas in the big provinces, if the revenue increases by five per cent, the Local Governments have the power (temporarily or permanently, as the case may be) of increasing their expenditure by five per cent, yet in the smaller provinces an increase of revenue by five per cent only permits an increase of expenditure by, say, three per cent. This is the reverse of what ought to be, for the irresistible demands in the new provinces are proportionally greater than in the old ones. We have therefore in the newer provinces enhanced the shares of some of the assigned revenues, by reducing *per contra* the fixed amounts granted in addition to the variable shares. In this way we have given the Punjab ·4 and the Central Provinces ·5, of its Land Revenue, instead of ·25 only. In Burma, which, with Upper Burma now added, has a very large expenditure as compared with its revenue, and also probably considerable demands, and from which we have for the present withdrawn the Railway Revenue, we have found it necessary, in pursuance of this purpose, to raise the share of Land Revenue as high as two-thirds, and we have given it also half its Excise instead of one-quarter only.

58. The state of Provincial finance in the North-Western Provinces had begun to give us anxiety, even before the outbreak of famine. Sir E. Baring in 1882 pronounced (Financial Statement of 1882, paragraph 58), as the result of an enquiry made under his orders, that nowhere in India is a reduction of taxation more required than in the North-Western Provinces and Oudh; and he took certain measures for that reduction which, for reasons fully explained in this Council at the time, were partly reversed in 1889. It is therefore perhaps not unnatural that the Revenue of these Provinces has shewn very little expansiveness. There is a certain advance in its Land Revenue as districts come under

resettlement, but it is rather backward, or at any rate non-progressive, in respect of Excise and other Revenue. At all events its revenue from 1892 to 1897 has advanced only about 2 per cent,—much less than that of any other Province.

59. Now, the settlement of 1892 left the North-Western Provinces with less of revenue than was necessary for its standard of expenditure. The reasons for this I need not mention, but it was intended that five lakhs of its admitted expenditure should be met by reduction of balance.

60. There is also one feature peculiar to the North-Western Provinces Provincial account. It is dependent to the extent of 30 or 35 lakhs of rupees a year upon the net revenue of irrigation canals. Now, one year, very recently, there were unusually good cold weather rains, and the people did not want water from the canals; the result was that the Government of the North-Western Provinces lost 20 lakhs upon its Irrigation account, and I need not say that no Provincial account can stand a loss of that magnitude. True, in this last year of drought, the 20 lakhs have come back to it in the Irrigation account, but the losses under Land Revenue and other heads are so enormous as to swamp this particular gain, and the North-Western Provinces account finishes this year, without reckoning any famine charges, with a debtor balance of Rx. 200,800 which of course we have to make up by a grant out of Imperial. Grants like this, I may remark, are not shown on the face of our accounts: they are made by redistributing the Land Revenue between the Imperial and Provincial columns.

61. We have carefully reviewed the requirements of the Province in the way of expenditure, and we have come to the conclusion that we must enhance its assignment by nearly as much again as the five lakhs by which the assignment of 1892 fell short of the admitted standard of expenditure.

62. We have, in addition to this, made it a grant of four lakhs for the year 1897-98 to enable the Lieutenant-Governor to establish his District Funds on a financially independent basis; this step, which has been long ago accomplished in every other Province in India, not having yet been carried out in the North-Western Provinces.

63. We come now to the important and wealthy maritime Provinces of Bengal, Madras and Bombay, towards which the commercial wealth and the industrial progress of India tend to accumulate. To them we naturally look for obtaining the means for that redistribution of resources which, to again quote Sir E. Baring's Financial Statement of 1882, is one of the objects of the quinquennial revisions, "It is indeed obvious," he said, "that in view of the manifold demands on the Imperial treasury, and the necessity for affording relief to provinces whose means are straitened, the Government of India cannot forego all its claims on the increments of revenue which arise from the growing wealth and prosperity of the country." The mention of the balances of the Provincial Account in these three great provinces, from 31st March 1892 onwards, will show that they may reasonably expect, with a slightly smaller assignment of revenue than at present, to continue their past career of financial prosperity. The Balances in Bengal were, in lakhs of rupees, 23½, 22½, 26, 43, 58, in Madras 42, 26, 29, 38½, 43; in Bombay 41, 38, 40, 30, 40; and since in each case the Local Government was at liberty to estimate for the expenditure of all excess over 20 lakhs, it may be taken that their present scale of expenditure is not the result of any specially enforced economy.

64. We have carefully examined both the revenue and the expenditure of each of these Provinces, and we propose to allow in the present assignment for

the actually existing scale of expenditure. The following figures compare the rate of growth of revenue with that of growth of expenditure:—

	Increase of Revenue from 1892 to 1897.	Increase of Expenditure now allowed.
Bengal	9·6 per cent	10·9 per cent
Madras	14·9 per cent	8·9 per cent
Bombay	10·0 per cent	5·6 per cent

In stating the increase of Revenue for Bengal, the Railway Revenue, alluded to below, is left out of account; and the figures for Madras and Bombay are based on the estimates made by the Government of India before the diminution caused by famine and plague.

65. To a small extent in Madras, namely, in respect of its Land Revenue, the assignment of revenue is provisional and will be settled next cold weather. In the case of Bombay, we have had to postpone the final settlement also of Excise, Stamps, and Forests. But even with these heads remaining open for final determination next year, the settlement is sufficiently complete to be the basis of the exercise by the Local Governments of Provincial financial powers.

66. As regards the effect on the Provincial accounts as compared with that of a continuation of the present assignments, the facts are—

(1) In Bengal we resume a special grant which fluctuated with the earnings of the Eastern Bengal Railway (which is not under Provincial Administration), and we give Rx. 269,400 in lieu of it. The Railway grant was given in 1892 as the equivalent of Rx. 320,000, though, if renewed now on the same terms, it would be worth to the Lieutenant-Governor very much more.

(2) In Madras the assignment is less than that of the 1892 settlement by Rx. 98,200 or Rx. 138,200, according as the Local Government's estimate of Land Revenue or that of the Government of India is ultimately adopted.

(3) In Bombay it is quite impossible to say what the difference is. If the Revenue in the future is to be as seriously reduced as the Government of Bombay estimates, the new settlement is practically a continuation of the old one. But we hope, when present troubles are over, to find the standard of Revenue much higher than the Government of Bombay puts it.

67. It is necessary to add a few words as to the manner in which the Provincial accounts are affected by the famine expenditure. The established policy in such cases is that Local Funds must first be called upon to bear all the expenditure they reasonably can bear, and to "direct their whole resources, subject only to the maintenance of absolutely necessary works in non-affected tracts, to afford relief;" thereafter the Local Governments must meet the demands upon them out of their Provincial balances. At the point where these are reduced below the standard required as working balances for the Provincial financial administrations, the Imperial Government has to step in, and bear the rest of the burden which, in the case of a great famine, is necessarily by far the largest share of it.

68. In the Central and North-Western Provinces the Provincial balances, as already explained, are more than exhausted by reason of failure of revenue. In these cases not only will Imperial have to bear all the charges of famine, but it will have to make up, in addition, the deficit in the Provincial balance.

69. Bombay is nearly as bad—its Provincial account has been hard hit by loss of revenue. It can bear, in Provincial and in Local account, only a few lakhs out of its famine expenditure, and all the rest has to be borne by Imperial.

70. Madras is fortunately only slightly affected by famine, and its revenues have suffered very little. Between its Provincial and its Local balances it will be able to bear the whole, or nearly the whole, of its famine expenditure.

71. In Upper Burma the famine expenditure, which is only 6 or 7 lakhs in each year, will be charged to Imperial this year and to Provincial next.

72. In Bengal only a small area is affected, and the general condition of the Province, as reflected in its Revenue Account, is one of prosperity. Its high balance which, if it had no famine expenditure to bear, would, on 31st March 1897, stand at Rx. 505,700, will be largely dispersed during this and next year by heavy famine expenditure. This sounds a little harder upon Bengal than it really is, for, as a matter of fact, this high balance is the produce, not of any Provincial revenues in the ordinary sense, but of the Imperial grant out of Railway Revenues, not under Bengal administration, which three successive good jute seasons have so enhanced as to give the province a profit, in the three last years, of Rx. 353,500. But I am afraid that this consideration will afford little consolation to His Honour the Lieutenant-Governor for the financial misfortune which has overtaken both his finance and mine.

73. As the Estimates stand, after all the charges for famine are thus distributed, the Provincial balances are shewn upon 31st March 1898 as follows :—

	Rx.		Rx.
Central Provinces . .	*Nil.*	North-Western Provinces	*Nil.*
Burma . .	140,000	Punjab . . .	36,100
Assam	85,800	Madras . . .	100,000
Bengal . . .	100,000	Bombay . . .	49,500

These will require some adjustment to the necessities of the several provinces, when we come to the end of the year, for the provinces cannot be left without a safe working balance at the very least. What this adjustment will be it is unnecessary now to discuss, for, as already explained, the estimates of famine outlay though the best we can make, are very far from trustworthy, and the actual expenditure is determined by circumstances quite outside any control of ours. We therefore must wait until we can approximately close the account of the famine, and of the immediate disasters to Revenue which it brings in its train.

Railway Construction.

74. In the last Financial Statement I mentioned that the question of Railway Extension was under the general consideration of the Government. A programme involving considerable outlay was explained to the Council by His Excellency the Viceroy on the Budget discussion on March 26th; and the question had been carefully considered in correspondence with the Secretary of State, how to raise the necessary money for the outlay, as the amount required went beyond the capacity of the Indian Money Market.

75. At the beginning of the year the Secretary of State gave formal approval to a programme of Railway Construction, either direct by Government or by Companies acting under guarantee of the Government, which covered about Rx. 28,000,000 of Railway expenditure to be spread over three years, of which 1896-97 was the first. For this 28 crores of expenditure we were to raise in India as much money as we thought we could conveniently borrow, and the rest was to be raised in England, either directly by the Secretary of State or by Companies acting under agreements with him. But the amount of 28 crores thus arranged for does not include the transactions of certain Companies whose relations with Government do not involve a direct guarantee by the latter, and which work under special terms (like the Bengal and North-Western Railway) or under what are

known as Branch Line terms. Nor does it include certain small transactions on Provincial account which are charged to Revenue.

76. The operations thus fall into three categories, namely,—

I.—State Railway Construction, for which money is found by Government aided by capital or debentures raised by two Companies,—the East Indian Railway Company and the Assam-Bengal Railway Company.

II.—Construction by Companies, under contract with Government, out of funds raised by the Companies, but supplemented in two cases by funds advanced at interest by the Government.

III.—Construction by Companies out of their own funds and outside the Government Accounts, and also construction by Branch Line Companies.

There is a fourth category, *viz.*, the old Guaranteed Companies, and though some negotiations are pending in respect of new capital construction by them, they are not further alluded to in these figures.

77. These three categories account respectively for the following expenditure:—

	Revised, 1896-97.	Budget, 1897-98.
	Rs.	Rs.
First Category . . .	5,767,700	6,700,000
Second Category . . .	2,990,600	3,430,000
Total on Government Account .	8,758,300	10,130,000
Third Category . . .	2,470,200	3,283,800
TOTAL .	11,228,500	13,413,800

These figures, it should be remembered, include expenditure in England as well as expenditure in India.

(a) First Category.

78. The estimated expenditure of the two years, falling under the first category, is as follows:—

	Revised, 1896-97.	Budget 1897-98.
Money available by—	Rs.	Rs.
Grant under 48.—State Railway Construction .	3,819,900	5,838,600
East Indian Railway Company's Debentures .	1,437,000	662,100
Assam-Bengal Company's Capital and Debentures	510,800	199,300
TOTAL .	5,767,700	6,700,000

The East Indian and Assam-Bengal are State Railways in the hands of Companies who have power to raise debentures, and in the case of the Assam-Bengal Company share capital also, in sterling, for construction purposes. The capital and debentures raised by these Companies are of course appropriated to their particular lines, but to the extent to which the raising of the money is in advance of its expenditure, the capital so raised diminishes for the time the total amount of construction for which money has to be charged direct on the Government Account of Capital Construction.

79. The above money has been appropriated to the following construction, in which I have omitted separate specification of the smaller items :—

	Rx.	Rx.
State Agency—Open Lines—		
North-Western	435,000	37,700
Eastern Bengal	448,900	322,500
Other Lines	76,000	73,200
State Agency—Construction—		
Burma	166,000	...
East Coast	292,800	65,000
Godaveri Bridge	...	185,000
Rae Bareli-Benares	257,100	432,500
Mari-Attock	373,700	300,000
Mushkaf-Bolan	210,200	...
Kotri-Rohri	420,100	211,000
Bezwada-Madras	841,800	800,000
Southern Punjab	...	222,300
Other Lines	92,500	220,100
Companies' Agency—Open Lines—		
East Indian	680,000	1,200,000
Tirhoot	24,100	110,000
Other Lines	59,400	135,500
Companies' Agency—Construction—		
Assam-Bengal	1,170,600	1,330,000
Tirhoot Extensions	220,000	600,000
Other Lines	—500	...
Unappropriated	...	455,200
TOTAL	5,707,700	6,700,000

80. The following is a statement of the principal items of expenditure included in this list —

Eastern Bengal.—1896-97; Doubling of the line north of Ranaghat 1897-98, Additional rolling-stock.

Burma.—This line was transferred to a Company, that is, to the second category, from September 1, 1896, and the further expenditure after that date is shewn there.

East Coast.—Is open for traffic from Bezwada to Cuttack, except the Godaveri Bridge.

Godaveri Bridge.—A commencement is being made of this work, which is to cost about 55 lakhs and will take two years to construct.

Rae Bareli-Benares.—The expenditure shewn will complete the line and open it for traffic.

Mari-Attock.—Will be approaching completion at end of 1897-98.

Mushkaf-Bolan.—Finished, including double line on the 1 in 25 gradients.

Kotri-Rohri. 1896-97; Open for traffic, excluding the Indus Bridge at Kotri. 1897-98; The Bridge will be completed.

Bezwada-Madras.—Will be approaching completion at the end of 1897-98.

Southern Punjab.—The expenditure is for the provision of rolling-stock, which falls upon the Government.

East Indian.—The expenditure is upon the Mogul-Sarai to Gya Branch, and for additional rolling-stock.

Assam-Bengal.—Open from Chittagong to Badarpore, and for 75 miles from Gauhati. The expenditure is chiefly on the hill section and on the northern section.

(b) Second Category.

81. The expenditure by Companies under contract with Government, other than the two above specified, are—

Companies' expenditure on the Government Accounts—	Revised, 1896-97.	Budget, 1897-98.
	Rx.	Rx.
Burma	535,400	771,000
Bengal-Nagpur	715,200	1,190,400
Ditto (*a*)	842,500	938,000
Indian Midland	438,500	21,600
Ditto (*a*)	239,900	236,500
Bengal Central, Lucknow-Bareilly, Mysore, Southern Mahratta	219,100	272,500
TOTAL	2,990,600	3,430,000

(*a*) These are advances by the Government; the present arrangement in respect of the extensions of these two Railways being that the funds for expenditure in India are advanced by the Government.

82. The following is a statement of the principal items —

Burma.—The Mandalay-Kunlón extension, of which 80 miles will be nearly ready at end of 1897-98; also additional rolling-stock.

Bengal-Nagpur.—Construction is proceeding on the three branches, Sini to Midnapur, Midnapur to Cuttack, and Midnapur to Howrah. The bridging is very heavy.

Indian Midland.—The Sagar-Katni branch, to be opened by end of 1897-98.

(c) Third Category.

83. The expenditure under the third category is as follows :—

Companies' expenditure outside the Government Accounts and Branch Line Companies—	Revised, 1896-97	Budget, 1897-98.
	Rx.	Rx.
Bengal and North-Western	612,700	806,000
South Behar	110,000	326,500
Southern Punjab	1,295,200	724,600
Tapti Valley	94,000	850,000
Smaller Branch Lines	358,300	576,700
TOTAL	2,470,200	3,283,800

84. The following are the principal items of expenditure :—

Bengal and North-Western.—The Ganges-Gogra Doab branch lines, and other minor extensions, of which 250 miles will be opened by end of 1897-98. The Gogra Bridge at Bahramghát, also to be opened by end of 1897-98. The Gogra Bridge at Tartipur only commenced.

South Behar.—Approaching completion by end of 1897-98

Southern Punjab.—Expected to be opened about October or November 1897.

Tapti Valley.—Commenced.

Remittance and Debt.

85. The following account shews in a shortened form the requirements of the Secretary of State; the figures are drawn up so as to shew separately the transactions on account of Government, and the transactions arising out of the operations of Railway Companies:—

	Revised, 1896-97.	Budget, 1897-98.
Requirements on Government Account—	£	£
Excess of expenditure on Revenue Account	15,561,200	15,915,500
Expenditure not charged to Revenue	1,095,500	1,083,100
Net payments on Remittance Accounts, etc.	44,100	226,000
Total Requirements	16,700,800	17,225,200
Transactions of Railway Companies—		
Net receipts on account of Capital	3,877,200	2,455,500
Payments for Stores, etc.	2,136,700	3,273,700
Net Receipts	1,740,500	...
Net Outgoings	...	818,200
Net Funds required	14,960,300	18,043,400

86. The following figures shew the manner in which the above requirements have been or are to be financed:—

	Revised, 1896-97	Budget, 1897-98
	£	£
By Council Bills	15,300,000	13,000,000
By addition to Permanent Debt	81,200	3,500,000
Temporary Debt—		
Reduction	—1,000,000	...
Addition	...	1,000,000
By reduction of Cash Balance	579,100	543,400
	14,960,300	18,043,400

87. It will be seen that Railway Companies took advantage of cheap money to raise a large amount of capital during 1896-97, and the amount provided for in the Budget was enhanced by a new arrangement made in the course of the year for the transfer of the Burma Railways to a Company: these receipts on Capital Account enabled the Secretary of State not only to meet with ease the reduction imposed on his drawings and alluded to in paragraph 33 above, but also to pay off a million of temporary debt without renewing it.

The transaction in permanent debt in 1896-97 was the raising of a new loan, India 2½ per cent stock £2,400,000, which was used to pay off debentures nearly equal in amount.

88. For next year the requirements of the Secretary of State are considerably enhanced, as he has now to meet [illegible] charges of the Railway Companies

against the capital accumulated in 1896-97. On the other hand, our means of meeting his drawings in India are greatly limited, both by reason of the adverse circumstances of the year in respect of famine expenditure and by reason of the heavy Railway programme of expenditure. This last, as already fully explained, includes not only an unusually large amount of Railway construction on Government account, but also heavy outlay of Railway Companies, partly against these same receipts of Capital in last year's account.

89. We intend to supplement our resources in India by borrowing four crores of rupees; but as will be seen from the Ways and Means Account in India in Part II of this Statement, we estimate that we will not be able, even with this, to meet more than £13,000,000 of drawings during the year.

90. The Secretary of State is therefore obliged to have recourse to borrowing, and his present intention is to raise £3,500,000 of permanent debt, besides restoring the £1,000,000 by which in the current year he has diminished the temporary debt.

91. These announcements of the amounts of Council Bill drawings and of debt to be raised are made with the usual reservation of entire liberty to the Secretary of State to vary the amounts as he may find occasion.

92. Before passing from this subject I note that the year 1896-97 is remarkable as being the first in which the Government of India have secured for themselves the full benefit of the general reduction in the rate of interest. For the first time India sterling stock has been raised in England at 2½ per cent, and Indian rupee debt has been raised at 3 per cent, a premium having been obtained in each case. Moreover, we have also, in the contract for the transfer of the Burma Railways to a Company, been able for the first time to make the arrangements on the basis of a 2½ per cent guarantee.

Conclusion.

93. I concluded my statement last year with expressing the view that our financial prospects were "now very much more hopeful;" although I "refrained from any prophecies as to the future." Our prospects are for the present marred by the occurrence of widespread famine, and of pestilence which is as yet confined within a narrow area. I can only now express the hope that a year hence these disasters will have passed away, and that as the deficits I am now obliged to declare are certainly much smaller than the losses due to famine and scarcity, we shall, when relieved from these misfortunes, resume that financial progress which they have interrupted.

Table A.

PROVINCIAL EXPENDITURE ACCOUNT, 1892.

(In thousands of rupees.)

	Central Provinces.	Lower Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
HEADS OF EXPENDITURE.									
3.—Land Revenue	11,62	20,20	9,22	33,39	44,56	23,24	45,71	54,38	2,42,32
9.—Customs	.	1,06	...	5,48	...	...	1,62	...	8,76
15.—Post Office	59	50	1	...	...	1,02	1,07	1,05	4,24
18.—General Administration	3,90	6,80	2,57	15,42	12,56	9,78	9,44	13,61	74,08
19A.—Courts of Law	8,41	12,47	5,50	84,27	44,63	29,05	44,03	44,02	2,72,38
19B.—Jails	6,02	8,40	1,10	21,50	13,00	8,92	8,60	6,29	73,92
20.—Police	13,93	28,07	11,94	57,92	39,04	37,08	40,26	50,01	2,78,2[illegible]
21.—Marine	...	2,72	1,0[illegible]	8,68	..	...	19	41	13,02
22.—Education	4,67	3,00	1,87	25,25	4,24	7,75	14,29	16,50	77,06
24.—Medical	2,73	2,29	1,80	15,78	6,39	5,55	10,77	13,25	58,56
25.—Political	18	...	81	22	7	...	75	3,43	5,46
26.—Scientific and other Minor Departments	49	76	7	3,07	1,60	83	3,32	1,98	12,21
29.—Superannuation, etc.	2,30	2,44	72	15,75	17,00	8,55	14,00	15,55	76,31
31.—Stationery and Printing	1,78	4,39	61	9,06	5,26	4,13	7,48	6,44	30,15
32.—Miscellaneous	45	38	44	2,12	1,28	44	1,35	2,27	8,73
45.—Civil Works	15,96	20,87	11,03	31,44	29,50	26,78	20,10	30,78	1,86,46
Contributions from Provincial to Local	63	1	1,00	6,45	24,46	—4,33	74	4,65	34,48
Miscellaneous Adjustments	—19	—78	—41	82	76	11	32	27	69
Lump Additions		2,66	.	50	3,00	..	1,00	2,00	8,56
TOTAL	73,44	1,16,36	50,20	3,37,12	2,47,44	1,53,90	2,25,04	2,60,89	14,75,30
RECEIPTS UNDER EXPENDITURE HEADS.									
VII.—Customs	...	25	...	56	.	...	30	...	1,11
XIII.—Post Office	10	...	...	.	.	2	..		12
XVIA.—Courts of Law	1,32	2,74	79	8,50	5,15	4,70	5,70	4,00	32,00
XVIB.—Jails	3,52	2,82	58	10,05	3,93	2,18	1,90	2,15	27,13
XVII.—Police	27	14	68	4,66	3,09	6,38	4,20	3,55	23,57
XVIII.—Marine		2,44	...	8,93			3	05	12,05
XIX.—Education	1,38	14	44	5,70	76	14	1,37	2,73	12,60
XX.—Medical	3	17	1	1,50	7	23	73	1,12	3,86
XXI.—Scientific and other Minor Departments	11	2	...	1,54	1,02	37	1,39	34	4,89
XXII.—Superannuation, etc.	8	2	2	68	31	61	33	2,34	4,39
XXIII.—Stationery and Printing	22	15	2	1,36	56	75	1,06	62	4,74
XXV.—Miscellaneous	45	35	43	7,97	2,36	1,38	1,38	50	14,01
XXXII.—Civil Works	63	66	47	4,00	8,11	3,68	1,07	7,85	26,47
TOTAL	8,11	9,90	3,44	55,15	25,90	20,44	19,56	25,94	1,68,74
Net Expenditure	65,33	1,06,46	46,76	2,81,67	2,21,54	1,38,46	2,05,48	2,40,95	13,06,65

Table B.

PROVINCIAL EXPENDITURE ACCOUNT, 1897.

(In thousands of rupees.)

	Central Provinces.	Lower Burma	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, excluding Upper Burma.	Upper Burma.	Total, including Upper Burma.
HEADS OF EXPENDITURE.											
3.—Land Revenue	11,81	22,97	9,59	38,31	42,67	26,78	48,40	54,62	2,55,15	20,36	2,75,51
5.—Customs	...	2,41	...	8,07	...	...	2,46	...	12,94	...	12,94
15.—Post Office	73	50	2	10	...	1,63	1,02	1,03	5,03	...	5,03
18.—General Administration	5,01	7,55	2,89	17,22	13,60	10,47	9,93	14,61	81,28	2,18	83,46
19A.—Courts of Law	9,99	15,28	6,15	89,31	52,56	32,95	46,92	46,68	2,99,85	8,91	3,08,76
19B.—Jails	5,70	9,69	1,02	22,06	15,70	9,54	10,51	6,73	80,95	3,05	84,00
20.—Police	14,63	31,24	15,47	61,00	50,07	39,48	46,04	53,20	3,11,13	58,45	3,69,58
21.—Marine	...	3,22	80	8,86	...	...	40	41	13,69	4,00	17,69
22.—Education	3,90	4,47	1,99	26,76	7,01	7,71	16,79	18,21	86,84	1,93	88,77
24.—Medical	3,24	2,66	2,36	18,66	7,64	6,25	13,07	16,00	69,88	2,00	71,88
25.—Political	44	...	1,73	22	6	...	84	3,65	6,94	...	6,94
26.—Scientific and other Minor Departments	60	55	11	4,51	1,83	1,15	4,20	2,25	15,20	48	15,68
29.—Superannuation, etc.	2,90	3,35	1,00	19,74	20,70	9,99	15,52	18,44	91,64	75	92,39
30.—Stationery and Printing	1,93	5,60	1,00	11,22	6,63	4,85	9,00	8,10	48,33	25	48,58
32.—Miscellaneous	74	62	62	2,52	1,14	65	1,52	2,08	9,89	23	10,12
45.—Civil Works	15,00	23,47	14 35	32,44	27,80	27,30	22,00	31,61	1,94,02	30,00	2,24,02
Contributions from Provincial to Local	1,00	—1,59	1,90	6,45	24,65	—6,30	79	4,65	31,55	...	31,55
Miscellaneous Adjustments	...	...	...	20	16	33	...		69	—71	—2
Lump Addition	...		1,14	...	...	1,27	1,50		3,91	...	3,91
TOTAL	77,62	1,31,99	62,14	3,67,65	2,72,22	1,74,06	2,50,91	2,82,32	16,18,91	1,31,88	17,50,79
RECEIPTS UNDER EXPENDITURE HEADS.											
VII.—Customs	...	20	...	91	...	...	73	...	1,84	...	1,84
XIII.—Post Office	14	..	...	5	...	11	...	...	30	...	30
XVIA.—Courts of Law	1,40	3,22	96	8,80	5,66	4,00	7,40	4,19	35,63	1,43	37,00
XVIB.—Jails	2,66	2,50	65	8,58	5,05	1,91	4 26	1,86	27,49	90	28,30
XVII.—Police	17	55	1,96	1,97	4,43	6,53	4,41	4,19	24,21	1,56	25,77
XVIII.—Marine	...	2,80	...	9,35	...	[illegible]	...	64	12,79	2	12,81
XIX.—Education	34	15	46	5,09	99	33	1,93	3,15	13,04	2	13,06
XX.—Medical	5	16	2	2,05	29	28	1,22	1,34	5,41	1	5,42
XXI.—Scientific Departments	12	1	...	2,45	1,16	40	2,13	24	6,51	4	6,55
XXII.—Superannuation, etc.	12	12	4	68	55	41	47	2,31	4,70	0	4,70
XXIII.—Stationery and Printing	28	21	2	1,32	1,09	77	1,38	70	5,77	...	5,77
XXV.—Miscellaneous	71	56	87	9,25	2,22	1,39	1,54	56	17,10	8	17,18
XXXII.—Civil Works	54	90	67	4,00	7,01	4,20	1,58	8,73	28,53	46	28,99
TOTAL	6,55	11,38	5,65	55,10	29,35	20,33	27,05	27,91	1,83,32	4,58	1,87,90
NET EXPENDITURE	71,07	1,20,61	56,49	3,12,55	2,42,87	[illegible]	2,23,86	2,54,41	14,35,59	1,27,30	15,62,89

PART II

DETAILS OF THE ACCOUNTS AND ESTIMATES.

Section I.—The Accounts of 1895-96.

94. The Revised Estimates of 1895-96 anticipated a surplus of Rx. 951,400: the actual surplus of the year in the closed Accounts is considerably higher, being Rx. 1,533,998. *Accounts of 1895-96.*

Explanations of the variations under the several heads of the Account figures from those of the Budget and Revised Estimates will be found in the Appropriation Report published in the *Gazette of India* of the 13th instant. The following is a general comparison of the Revised Estimates with the Accounts of the year:—

		Revised Estimate.	Accounts.	Accounts, better.	Accounts, worse.
REVENUE.					
India	Rx.	97,509,000	97,977,005	468,005	...
England	£	210,300	223,417	13,117	...
Exchange	Rx.	158,600	169,745	11,145	...
TOTAL	Rx.	97,877,900	98,370,167	492,267	...
EXPENDITURE.					
India—					
Imperial, Provincial, and Local	Rx.	69,003,900	68,998,722	5,178	...
Adjustment of Provincial and Local Surplus or Deficit	Rx.	+383,000	+379,109	3,891	...
NET	Rx.	69,386,900	69,377,831	9,069	...
England	£	15,701,000	15,603,370	97,630	...
Exchange	Rx.	11,838,600	11,854,968	...	16,368
TOTAL	Rx.	96,926,500	96,836,169	90,33[illegible]	...
SURPLUS	Rx.	951,400	1,533,998	582,598	...

95. The Expenditure in India fell short of the amount taken in the Revised Estimate by Rx. 5,178, and the Revenue in India exceeded that taken in the Revised Estimate by Rx. 468,005. The division of these two improvements between Imperial and Provincial was— *1895-96. General Results.*

	Imperial.	Provincial and Local.
	Rx.	Rx.
Increase in Revenue	422,307	45,698
Saving in Expenditure	54,767	...
Excess in Expenditure	...	49,589

the improvement in the Imperial section being Rx. 477,074. The average rate of exchange for the year, 13·638*d.* the rupee, was slightly lower than that taken in the Revised Estimates, 13·68*d.* the rupee, the sales of Council Bills in the latter part of March—when the selling rates were above the average of the year—having been less than expected. The Revenue in England, including Exchange, exceeded the Revised Estimate by Rx. 24,262, while there was a saving in Expenditure in England, including Exchange, of Rx. 81,262. The two last-

mentioned amounts, being both on the Imperial section of the Account, added to the improvement in India, Rx. 477,074, make up the total improvement of Rx. 582,598 in the Accounts as compared with the Revised Estimate.

1895-96. Revenue in India.

96. The most important items of the increase in Revenue in India were—

	Rx.
State Railways	183,594

The Railway traffic was heavy in March last.

	Rx.
Customs	127,078

The exports of rice and the imports of silver and cotton goods were large in March.

	Rx.
Salt	66,845

This occurred chiefly in Madras, the preference for payment of the duty in cash instead of taking credit on security having continued throughout March.

	Rx.
Opium	66,822

There was a slight revival in the Malwa Opium export trade in March last.

'95-96. :penditure in dia.

97. The variations in the Expenditure in India are unimportant, except increases of Rx. 113,264 under 14.—Interest (due to two years' interest instead of one year's only on one of the Service Funds having been charged in 1895-96: there will consequently be no charge in 1896-97) and of Rx. 54,778 under Military Works, and an overestimate of Rx. 88,088 under Army. Under other heads the Expenditure was, as a rule, less than in the Revised Estimate.

)5-96. 'enue and 'enditure in gland.

98. The Revenue in England exceeded the Revised Estimate by £13,117, the increase being in Army Receipts. The Expenditure in England fell short of the Revised Estimate by £97,630, the decrease occurring mainly in the purchase of stores.

5-96. enditure not gged to enue.

99. The Expenditure not charged to Revenue amounted to Rx. 4,087,194, as compared with Rx. 4,327,200 entered in the Revised Estimate: the progress of expenditure in March last was not so great as was expected.

Section II.—The Revised Estimates of 1896-97.

-97. ment of the s figures.

100. The following is a general comparison of the Budget Estimates with the Revised Estimates of 1896-97:—

		Budget.	Revised.	Revised, better.	Revised, worse.
Revenue.					
India	Rx.	97,316,800	93,273,600	...	4,043,200
England	£	174,100	319,400	145,300	...
Exchange	Rx.	129,800	210,800	81,000	...
Total	Rx	97,620,700	93,803,800	...	3,816,900
Expenditure.					
India—					
Imperial, Provincial, and Local	Rx.	70,274,900	70,657,400	...	382,500
Adjustment of Provincial and Local Surplus or Deficit	Rx.	—886,400	—1,228,500	342,100	...
Net	Rx.	69,388,500	69,428,900	...	40,400
England	£	15,900,400	15,880,600	28,800	...
Exchange	Rx.	11,859,700	10,481,200	1,378,500	...
Total	Rx.	97,157,600	95,790,700	1,366,900	...
Surplus + Deficit —	Rx.	+463,100	—1,986,900	...	2,450,000

1896-97. Main features.

101. Famine in nearly all Provinces and plague in one Province are the governing factors of the year. The south-west monsoon rains ceased much earlier than usual, and a widespread failure of crops resulted. Though the winter rains have since been generally favourable, the distress is such that expenditure on Famine Relief has been necessary on a very heavy scale in the North-Western Provinces and Oudh, the Central Provinces, Bombay, and Bengal, and to a smaller extent in the Punjab, Madras, and Upper Burma; and in all the Provinces named, except Bengal (in which the Land Revenue, being permanently settled and levied at a lower rate than in other Provinces, is hardly affected by scarcity), large remissions or suspensions of Land Revenue and Provincial Rates have been made. The Railway Revenue has also been much reduced, a result largely due to the failure of crops; and Salt and other heads of Revenue have also been affected by the scarcity. In Bombay the plague has been added to the famine, and has seriously damaged both the trade and the Government Revenues. Fortunately it has not yet spread to other Provinces. There has, moreover, been a heavy loss of Revenue under Opium. On the other hand, the rate of exchange has risen during the year, the average rate being expected to be nearly 14·46*d.* the rupee, as compared with the rate of 13¾*d.* taken in the Budget Estimate: this has somewhat mitigated the effect, on the finances of the Government, of the calamities of the year. The final result is a deficit of about two crores.

1896-97. General Result

102. The total Revenue in India is expected to fall short of the Budget Estimate by no less than Rx. 4,043,200 and the total Expenditure in India to exceed the Budget Estimate by Rx. 382,500. In England the Expenditure is slightly less than the Budget Estimate, and the Receipts are higher, but the important feature in connection with the sterling figures is again, as it was last year, the large saving secured by the rise in the rate of exchange.

1896-97. Decreases of Revenue in Ina

Land Revenue.

103. The falling-off in Land Revenue, including that due to Irrigation, is Rx. 2,432,100, and in Provincial Rates Rx. 131,800. The losses in the Provinces affected by famine are—

	Land Revenue.	Provincial Rates.
	Rx	Rx.
North-Western Provinces and Oudh	1,109,700	104,000
Bombay	418,800	33,200
Madras	394,000	...
Central Provinces	204,600	5,000
Upper Burma	162,000	...
Punjab	94,900	16,300

In Assam also, the Revenue under these heads is expected to be slightly less than the Budget Estimate, but that reduction is not in any way connected with famine. In Bengal and Lower Burma the Budget Estimates will be more than realised.

Railway Reven

104. The loss in Railway Revenue is—

	Rx.
State Railways, Gross Receipts	797,000
Guaranteed Railways, Net Receipts	623,000

It is probably not incorrect to attribute the whole of this loss also to the plague in Bombay and Karachi, which has paralysed business in those cities, and to the scarcity, which being very widespread does not lead to traffic from one part of India to another as scarcity in one Province combined with plenty in another does. Indeed the loss due to these causes is probably greater, as the traffic receipts would probably, had these calamities not come upon the country, have exceeded the Budget Estimates, which were cautiously framed, the improvement in Railway earnings in 1895-96 having been specially great.

The following list of the principal diminutions in gross receipts will show that the loss in Railway Revenue has been nearly as widespread as that in Land Revenue :—

	Rx.
North-Western Railway	310,000
Rajputana-Malwa Railway	380,000
Oudh and Rohilkhand Railway	170,000
Bengal-Nagpur Railway	80,000
East Indian Railway	20,100
South Indian Railway	15,000
Southern Mahratta Railway	10,000
Great Indian Peninsula Railway	350,000
Bombay, Baroda and Central India Railway	260,000
Madras Railway	50,000

As an exception to the general rule of the year, there have been increases on some Railways, the only ones of importance being—

	Rx.
Eastern Bengal Railway	180,000
Burma Railway	65,000

These are due to specially good crops, in the first case, of jute, and in the second, of rice.

Revenue.

105. The loss in Opium Revenue amounts to Rx. 508,600.

The quantity of Bengal Opium sold is the same as was taken in the Budget Estimate. But the average price realised has been only R1,243-10-10 instead of R1,300 a chest. This has reduced the receipts in Bengal by Rx. 216,300.

The quantity of Malwa Opium exported has declined very seriously, with the result that the receipts in Bombay have fallen by Rx. 282,800.

venue.

106. The reduction in Salt Revenue amounts to Rx. 261,800 : it is distributed over all the Provinces in which Salt Revenue is realised, except Bengal. In Burma the loss is Rx. 24,200 : the Salt administration in that Province is not yet satisfactory. The diminution in Madras of Rx. 110,100 is believed to represent mainly a postponement of payment of the duty from this year to next, the low price of Government paper having induced the dealers to avail themselves of the six months' credit which is allowed if security is pledged, but may also be partly due to the scarcity. In Bombay the loss of Rx. 105,000 is attributed to the scarcity and the paralysis of business caused by the plague. The smaller reduction of Rx. 30,000 in the Northern India Salt Department is probably also due in large part to the scarcity.

Revenue.

107. The Excise Revenue will fall short of the Budget Estimate by Rx. 131,500. This loss also is attributable to the famine. The loss in the North-Western Provinces and Oudh is Rx. 125,000, in Bombay Rx. 60,000, in the Central Provinces Rx. 40,000, and in the Punjab Rx. 1,700. On the other hand, there are increases of Rx. 35,000 in Madras, Rx. 32,300 in Burma, and Rx. 25,000 in Bengal.

108. In partial reduction of the heavy losses above set forth there have been increases under a few heads.

of in India.

109. The most important of these is an increase of Rx. 352,500 in the direct receipts of Major Irrigation Works : of this, Rx. 190,300 occur in the Punjab and Rx. 145,500 in the North-Western Provinces and Oudh. This small set-off against the effects of the famine on other Revenues is due to the same cause as the famine : the failure of rain has induced the cultivators to make greater use of irrigation. In paragraph 118 of the Financial Statement for 1896-97 it was explained that the Budget Estimate under this head was abnormally high, and had been subjected to careful scrutiny before being accepted. The further failure of the rains which was not anticipated in the Budget Estimate has raised the receipts still higher. In Bengal also the receipts from the water-rate on the Orissa and Sone Canals and from the navigation dues on the Orissa and Hidgellee

Tidal Canals have increased, and the Revised Estimate in Bengal exceeds the Budget Estimate by Rx. 19,000.

Mint Receipts.

110. The receipts under Mint exceed the Budget Estimate by Rx. 103,800. This is indirectly connected with the scarcity: the famine relief works lead to a very large absorption of copper coin: there is a gain on all copper coins issued, the nominal value of the pieces being greater than the cost of the copper and of manufacture. This gain is expected this year to reach the unprecedented amount of Rx. 122,000. The Calcutta Mint has been unusually busy in supplying the demand for copper, and both Mints are manufacturing in addition a specially large quantity of small silver coins, which are also required at the relief works.

Customs Revenue.

111. The Customs Revenue is expected to exceed the Budget Estimate by Rx. 34,800. There is an increase of Rx. 100,200 in the duty on silver, the imports of which have been higher than it was thought safe to take in the Estimate. On the other hand, the export duty on rice is expected to yield less than the Budget Estimate by Rx. 80,700, as much of the rice which would have been exported has been sent to the famine-stricken districts. On other articles there is no difference of importance between the Budget and Revised Estimates.

Interest Receipts.

112. In the Interest Receipts there was a solid gain of Rx. 124,700 from the premium at which the 3 per cent loan of four crores was issued. The increase under the head is, however, reduced to Rx. 79,300, mainly by the remission of Rx. 40,000 of interest due by the Calcutta Port Trust.

XXIV.—Exchange.

113. There is an increase of Rx. 61,400 under the head XXIV.—Exchange. The difficulties in the way of making accurate estimates under this head have been explained in previous Financial Statements.

1896-97. Increases of Expenditure in India.

Famine Relief.

114. The Expenditure in India like the Revenue has been overshadowed by the famine. When the Financial Statement issued, there was fear of scarcity only in the North-Western Provinces and Oudh, to meet which a provision of Rx. 70,000 was expected to be sufficient. The failure of the monsoon has, however, necessitated expenditure in every Province, except Lower Burma and Assam. The amounts required for this expenditure up to the end of this month according to the estimates of the Local Governments are—

	Rx.
North-Western Provinces and Oudh	1,100,000
Bengal	359,200
Central Provinces	335,000
Bombay	348,000
Punjab	115,900
Madras	80,700
Upper Burma	58,100
TOTAL	2,396,900

The Government of India have given the Local Governments full liberty to spend up to those amounts, or even beyond them, if necessary, for the relief of distress. But there is no doubt that the Local Governments (except those of the North-Western Provinces and Burma) have overestimated the probable expenditure. We know the total expenditure and the number of persons relieved up to the end of January, and also the number of persons relieved in February. On consideration of these data we believe that the total expenditure this year will not exceed Rx. 1,950,000, and we have therefore entered that amount in the Revised Estimate, distributing it as follows:—

	Rx.
North-Western Provinces and Oudh	1,100,000
Bengal	230,000
Central Provinces	215,000
Bombay	251,000
Punjab	55,900
Madras	40,000
Upper Burma	58,100
TOTAL	1,950,000

Of course, this reduction of the figures entered in the Revised Estimate will have no effect on the actual expenditure. In addition to the amounts above stated for the several Provinces, there is a small expenditure of Rx. 1,200 on the salaries of officers supervising relief operations in Native States, and of £8,700 in England on the purchase of seeds.

tribution of mine Relief penditure in 6-97.

115. Under the Provincial Settlements all expenditure on Famine Relief, which is not borne by Local Funds, is in the first place charged in the Provincial column. But when the expenditure is of the magnitude which it has reached this year and is expected to reach next year, it is much more than Provincial Balances can meet and the charge is necessarily borne by Imperial also. The principle to be followed is stated in paragraph 67 above, and applying that principle the Government of India have, after consideration of the financial position of each Province, distributed the expenditure on Famine Relief in 1896-97 as follows:—

	Imperial.	Provincial.	Local.
	Rx.	Rx.	Rx.
Central Provinces	205,000	...	10 000
Upper Burma	57,300	...	800
Bengal	...	185,000	45,000
North-Western Provinces and Oudh	1,100,000	...	...
Punjab	...	23,100	32,800
Madras	...	32 500	7,500
Bombay	189,900	61,100	..
	1,552,200	301,700	96,100

-97. r Increases of nditure in t.

116. In addition to the direct expenditure on Famine Relief, the scarcity has unavoidably caused increases under a large number of the ordinary heads: Government servants on low pay have had to receive compensation for the dearness of food, and the rise in prices has increased the cost of supplies purchased by various Departments. But when it was seen in October last that a large famine expenditure would be necessary, orders were issued to restrict as much as possible all ordinary expenditure. The result has been that, notwithstanding the increased expenditure caused by the rise in prices under nearly all the ordinary heads of Expenditure, there have been savings from the Budget Estimates. The only heads under which there will be excesses of importance over the Budget Estimates are—

	Rx.
Jails	99,100
Interest on Debt	100,400
Major Irrigation Works · Working Expenses	55,400

Expenditure

117. The increase in Jail expenditure is due entirely to the great cost of rations for the prison population. In Burma the expenditure this year is increased, to the relief of next year, by the purchase of considerable stocks of provisions in anticipation of a further rise in prices.

st Charges.

118. Of the excess under Interest, the fact that the Railway Capital Expenditure has not been so high as expected in March last, and that consequently the transfer from Ordinary to Railway Interest is reduced, accounts for Rx. 61,700. The remainder is due to the excess interest payments in connection with the conversion of the 3½ per cent loan of 1893-94 to 3 per cent, and to the payments of arrears of interest on expired loans having been greater than expected.

ion iture.

119. The excess in the Working Expenses of Major Irrigation Works has been caused by the necessity of repairing damages caused by floods to the Kistna, the Godavery and Cauvery Delta systems and the Srivaikuntam Anicut system in Madras at a cost of Rx. 29,000, and of repairs costing Rx. 22,300, to the Western Jumna, Bari Doab, and Sidnai Canals in the Punjab rendered necessary by increased irrigation

120. The important decreases of expenditure in India are— *1896-97. Decreases of Expenditure in India.*

	Rx.
Land Revenue	81,600
Opium	90,000
Forest	50,300
Interest on Other Obligations	51,400
Education	87,200
State Railways	185,800
Guaranteed Railways—Surplus Profits, etc.	145,000
Military Works	93,300
Army	274,400

121. The Punjab is the only Province in which the Land Revenue expenditure will exceed the Budget Estimate: the excess is Rx. 12,200, and is due to payment of compensation for dearness of provision, to additional expenditure on the survey and demarcation of holdings irrigated by the new Chenab Canal, and to the savings usually secured in the salaries of the officers present on duty in the Province in connection with leave having been somewhat overestimated in the Budget Estimates. *Land Revenue Expenditure.*

In all other Provinces there are considerable savings from the Budget Estimates. The Provincial Governments usually make more liberal provision than is found to be necessary.

122. The Local Governments usually estimate for a larger expenditure on Forests than is required. *Forest Expenditure.*

123. In paragraph 122 of the Financial Statement for 1896-97 it was explained that the estimate of Opium expenditure was taken somewhat lower than usual in consequence of the information as to the crop then in the ground. The crop proved to be still smaller, and the payments to cultivators for opium will accordingly be less by Rx. 90,000. *Opium Expenditure.*

124. The decrease in the Interest on Other Obligations is due to the payment in 1895-96 of interest payable in 1896-97 mentioned in paragraph 97, in consequence of which there will be no payment this year. *Interest on Other Obligations.*

125. The decrease under Education is due to the Local Governments having, as usual, made more liberal provision in the Budget Estimates than was required. *Education Expenditure.*

126. The working expenses of State Railways were reduced by the falling-off in traffic, which caused the larger loss in receipts. *Railway Expenditure.*

127. The decrease in the payments of Surplus Profits to Guaranteed Railways is a consequence of the decrease in the earnings of the Railways. *Surplus Profits.*

128. The Military Works Department was unable to spend the whole of the grant placed at its disposal. *Military Works Expenditure.*

129. Under the head Army the rise in the price of food for men and animals is expected to cause in the current year an excess over the Budget Estimate of Rx. 196,000: and the higher strength of the army, officers and men an excess of Rx. 46,000. On the other hand, the rise in the rate of exchange has caused a saving of Rx. 80,800 in Exchange Compensation Allowance, and of Rx. 24,000 in the cost of Australian remounts: the expenditure on mobilisation arrangements will be less than the Estimate by Rx. 120,000, about half of which is due to the expenditure being incurred in England, so that the provision in the India Estimates was unnecessary, and the other half to its having been found impossible to carry out the intended work; and savings under ordinary expenditure to the extent of Rx. 291,600 have been secured,—in some cases by postponing expenditure which it was intended to incur, but in most simply because the Budget Grants had been fixed on a more liberal scale than was required. *Army Expenditure.*

130. One cause of saving which affects almost all the Expenditure heads in India is the rise in the rate of exchange above that assumed for the calculation of the cost of Exchange Compensation Allowances. The average rate taken for this purpose in the Budget Estimate was $13\frac{3}{16}d.$ the rupee: the four *Exchange Compensation Allowances.*

quarterly rates with reference to which the Exchange Compensation Allowances have been paid are $14\frac{7}{32}d.$, $14\frac{3}{32}d.$, $14\frac{5}{32}d.$, and $14\frac{25}{32}d.$, yielding an average for the whole year of $14\frac{5}{16}d.$ The consequent saving amounts to Rx. 207,700.

1896-97. Revenue in England.

131. The Sterling Receipts are expected to exceed the Budget Estimate by £145,300. The three important items composing this increase are: the premium of £68,900 realised on the issue of $2\frac{1}{2}$ per cent India Stock; £27,500 interest on temporary investments of the cash balance, the rates of interest realised being higher; and £34,100 under Army Receipts mainly in connection with the Indian Troop Service.

1896-97. Expenditure in England

132. The Sterling Expenditure is expected to be less than the Budget Estimate by £28,800. There is a saving of £137,500 under Army (of which £40,600 is a transfer to the head Special Defences and the remainder occurs chiefly under Stores and Troop Service) and of £25,600 under Interest (the Secretary of State having made good progress with the sale of Council Bills in the early part of the year was able to postpone the replacement of £1,000,000 India Bills discharged in May and to refrain from temporary borrowing from the Bank of England). These savings were largely counterbalanced by a number of excesses under other heads.

1896-97. Exchange.

133. The charge for Exchange on net Sterling Expenditure is less than in the Budget Estimate by Rx. 1,459,500. The net Sterling Expenditure is less by £174,100, and the exchange on this difference at $13\frac{3}{4}d.$ the rupee, the rate of the Budget Estimate, is Rx. 129,800 which is the saving in exchange due to the decrease in the sterling payments. The direct saving in exchange on sterling transactions from the rise in the rate of exchange from $13\frac{3}{4}d.$ to $14{\cdot}46d.$ the rupee is therefore Rx. 1,329,700.

Section III.—Budget Estimate of 1897-98.

1897-98. Statement of the gross figures.

134. The following is a general comparison of the Budget Estimates of 1897-98 with those of 1896-97:—

		1896-97.	1897-98.	1897-98, better.	1897-98, worse.
REVENUE.					
India	Rx.	97,316,800	95,389,000	...	1,927,200
England	£	174,100	173,000	...	1,100
Exchange	Rx	129,800	114,200	...	15,600
TOTAL	Rx.	97,620,700	95,676,800	...	1,943,900
EXPENDITURE.					
India—					
Imperial, Provincial, and Local	Rx	70,274,000	72,623,000	...	2,349,000
Adjustment of Provincial and Local Surplus or Deficit	Rx.	−8 6,400	−1,100,000	303,600	...
NET	Rx.	69,383,500	71,433,900	...	2,045,400
England	£	15,009,400	16,088,500	...	179,100
Exchange	Rx.	11,850,700	10,618,400	1,241,300	...
TOTAL	Rx.	97,157,600	98,140,800	...	983,200
SURPLUS	Rx	+463,100	+2,464,000	...	2,927,100

1897-98. Main features.

135. The famine continues in 1897-98 also to exert its malignant influence and to dominate the finances of India.

The expenditure on Famine Relief will be higher than in 1896-97: the loss of Land Revenue and of Railway Revenue, though diminished, will still be considerable; the revenue under some other heads will be diminished, and the expenditure under many ordinary heads will be increased, as indirect results of the scarcity.

The present low price of Bengal Opium and the stagnation of the export trade in Malwa Opium involve a heavy loss of Opium Revenue.

On the other hand, the rise in the rate of exchange secures a large saving, and there is a considerable reduction in Military expenditure.

The final result is a deficit of nearly two-and-a-half crores of rupees.

1897-98. Decreases of Revenue in India.

Land Revenue and Provincial Rates

136. The Governments of the North-Western Provinces and Oudh, the Central Provinces, the Punjab, and Burma all consider that remissions or suspensions of Land Revenue will be necessary next year because of the famine, and the Estimates are less than the Budget Estimates of 1896-97 by the following amounts:—

	Land Revenue, including that due to Irrigation.	Provincial Rates.
	Rx.	Rx.
North-Western Provinces and Oudh . .	186,400	32,600
Central Provinces	264,600	...
Upper Burma	169,600	...
Punjab	95,200	17,700

In the other Provinces increases are expected to accrue in ordinary course, and will counterbalance to some extent the above losses: the net reduction in Land Revenue, including that due to Irrigation, is Rx. 436,500, and in Provincial Rates Rx. 48,100.

Railway Revenue

137. As the effects of the famine and plague on Railway traffic are expected to continue next year, though not to so damaging an extent as this year, the Railway Receipts are taken lower than in the Budget Estimate for 1896-97 by—

	Rx.
State Railways—Gross Receipts	298,300
Guaranteed Railways—Net Receipts	603,000

Excise Revenue.

138. The Excise Revenue is taken at an amount less by Rx. 65,600 than the Budget Estimate of 1896-97. The reductions are—

	Rx.
Central Provinces	83,800
North-Western Provinces and Oudh	65,000
Bombay	60,000
Punjab	700

They are all attributable to the famine, or in Bombay to the famine and plague combined. Other Provinces estimate for the usual increases in Excise Revenue, that is to say, as a rule, estimate that the Revenue next year will be at least as high as the Revised Estimate of this year, and the increases in other Provinces (the highest being in Madras of Rx. 85,000) counterbalance a very large part of the loss above shown.

Opium Revenue.

139. The only other head of Revenue in India under which there is an important decrease is Opium; and there the loss is very heavy, amounting to Rx. 1,079,100, as compared with the Budget Estimate of 1896-97.

The price of Bengal Opium was taken at R1,300 a chest last March: the prices have since declined heavily, and we cannot assume that we shall receive so high a price next year. The average price at the sale of this month was R1,071 a chest, and the price for the Budget Estimate has been taken at that amount approximately, namely, R1,075 a chest. This lower price results in a loss of Rx. 877,500.

As explained in paragraph 105 above, the export trade in Malwa Opium is in a very depressed condition, and until there are clear signs of a revival, we are not justified in estimating for so high a revenue from the export duty as we did last March. The rate of duty was also reduced in July last by R50 a chest. The Bombay receipts have accordingly been taken Rx. 190,400 lower than last year.

1897-98. Increases of Revenue in India.

140. The increases of revenue which it has been found possible to include in the Budget Estimate for next year are few. The only ones of importance are—

	Rx.
Irrigation—Direct Receipts	224,400
Stamps	103,800
Post Office	56,600

Irrigation Revenue.

141. The increase in Irrigation revenue occurs in the Punjab Rx. 112,900, the North-Western Provinces and Oudh Rx. 99,700, and Bengal Rx. 15,000. A large part of the increase secured in Bengal this year (see paragraph 109 above) is expected to be continued. The opening up of new channels from the Chenab Canal will secure new revenue, and the conditions of the season warrant us in expecting a high revenue generally in the Punjab and the North-Western Provinces and Oudh, though not so high as in the currrent year.

Stamp Revenue.

142. The increase under Stamps occurs in Bengal Rx. 64,500, and in the Punjab Rx. 35,000. The Stamp revenue has improved very much in those two Provinces in the current year, and it is assumed that the improvement will be maintained next year. In Bombay owing to the plague, and in the North-Western Provinces and Oudh probably because of the famine, the Stamp revenue this year has declined considerably—by Rx. 34,000 in the former and Rx. 22,000 in the latter—, but it is hoped that the decrease may be made good next year.

Post Office Receipts.

143. The increase in Post Office receipts represents the normal annual increase in revenue.

1897-98. Increases of Expenditure in India.

Famine Relief.

144. The expenditure on Famine Relief entered in the Budget Estimates of 1897-98 amounts to the very large sum of Rx. 3,641,200. The amounts for the several Provinces are—

	Rx.
North-Western Provinces and Oudh	850,000
Bengal	1,004,800
Central Provinces	680,000
Bombay	670,300
Punjab	167,800
Madras	200,400
Upper Burma	66,600
TOTAL	3,639,900

These are the sums estimated as likely to be required by the several Local Governments, and as the Government of India are unwilling to take any step which would have even the appearance of putting any check on expenditure on this object other than the recognised checks prescribed in the Famine Codes, the estimates of the Local Governments have been accepted. The difficulty of any accurate forecast is very great, and experience alone can show whether the estimates are excessive or insufficient. We have good hope that the expenditure may be considerably less, if the monsoon is favourable.

In addition to the amounts above stated, there is an expenditure of Rx. 1,300 for the supervision of relief operations in Native States.

Distribution of famine relief expenditure in 1897-98

145. The following table gives for 1897-98 the information regarding the distribution of the expenditure on Famine Relief between Imperial, Provincial, and Local, which is given for 1896-97 in paragraph 115 above:—

	Imperial. Rx.	Provincial. Rx.	Local. Rx.
Central Provinces	677,900	...	2,100
Upper Burma	...	65,100	1,500
Bengal	701,300	221,800	81,700
North-Western Provinces and Oudh	850,000	...	...
Punjab	126,000	...	41,800
Madras	19,300	131,100	50,000
Bombay	570,300	...	100,000
	2,944,800	418,000	277,100

Other Increases of Expenditure in India.

146. The other heads under which the Budget Estimates for Expenditure in India of 1897-98 exceed those of 1896-97 by important amounts are—

	Rx.
Opium	60,100
Post Office	78,400
Jails	68,400
Police	70,500
Railway and Irrigation Interest	202,800
Land for Subsidised Railway Companies	128,000

Opium Expenditure.

147. In March last we had information that the yield of the poppy crop then in the ground was likely to be below the normal, and we therefore reduced the provision in the Budget Estimate for 1896-97 under Opium slightly below the amount required to pay for an average yield. This year the reports of the crop are not unfavourable, and we have therefore provided the sum required to pay for the normal amount of 100,000 maunds of opium.

Post Office Expenditure.

148. The increase under Post Office is rather higher than the normal annual increase of expenditure of the Department.

Jail Expenditure.

149. The increase under Jails is distributed over all the Provinces except Burma (where there is a large decrease of Rx. 19,200 for the reason explained in paragraph 117), Bengal, and Assam, and is due to the high price of rations and to the fear that the famine may have the effect of adding to the Jail population: it is quite possible that it may be found that too great allowance has been made for these two causes, and that the expenditure may be considerably lower than the Estimate.

Police Expenditure

150. The increase under Police occurs mainly in the following Provinces:—

	Rx
Bombay	20,300
North-Western Provinces and Oudh	31,400
Bengal	12,800

The cost of compensation for dearness of provisions accounts for much of these increases: it may prove to have been overestimated. Schemes of improvement in the organisation of the Police costing money are in progress in several Provinces, and the expenditure involved cannot be altogether stopped even in a year of straitened means like the present.

Railway and Irrigation Interest.

151. The increase under Railway and Irrigation Interest is the interest on the new Capital Expenditure.

Subsidised Railways.

152. The increase under Subsidised Railways is caused by the rapidly increasing number of new branch lines and extensions of Railways belonging to Companies, all of which receive the Railway land from the Government free of cost. The more important payments for land in 1897-98 are—

	Rx.
Mymensingh-Jamalpur Railway	11,500
South Behar Railway	20,000
Brahmaputra-Sultanpore Railway	30,000
Bhagulpur Bausi-Baidyanath Railway	52,500
Branches of the Bengal and North-Western Railway	70,000
Tinnevelly Quilôn Railway	15,000
Tap'i Valley Railway	17,200

97-98. ecreases of xpenditure in ndia.

153. Under the following heads the expenditure in India is expected to be less than in the Budget Estimates of 1896-97 :—

	Rx.
Interest	31,600
Marine	52,200
Guaranteed Railways—Surplus Profits, Land, etc.	322,500
Minor Irrigation Works	161,700
Civil Works	359,600
Army	511,200
Special Defences	49,100

nterest Charges.

154. The reduction in the Interest charge is caused by the transfer to Railway and Irrigation Interest, Rx. 202,800 (see paragraph 151 above), and by the conversion of the bulk of the $3\frac{1}{2}$ per cent loan of 1893-94 to 3 per cent and the discharge of the remainder, Rx 52,400, counterbalanced by the interest at 3 per cent on the public loan of Rx. 4,000,000 and on the special loan for the currency investment of Rx. 2,048,700 raised this year. The Estimate includes provision for the interest for part of the year on the new loan of Rx. 4,000,000 which is to be raised in the year.

Marine Expenditure.

155. The reduction in Marine expenditure occurs mainly as under :—

	Rx.
Royal Indian Marine	16,100
Lower Burma Marine Department	21,700
Upper " " "	10,000

In the Royal Indian Marine the loss of the *Warren Hastings* will cause some increase of expenditure, as the hire of transport will cost more than the savings in the salaries and victualling charges of establishments afloat. This increase is, however, more than counterbalanced by reductions in the purchase of marine stores and coal: a larger part of the expenditure on those purchases is taken as recoverable from other Departments on the basis of past actuals, and the supplies for the repair of Her Majesty's ships in the Persian Gulf are for the future to be deducted from expenditure instead of being treated as receipts.

In Lower Burma, the heavy expenditure of 1896-97 was required for the construction of new light ships and lights, and is not necessary next year.

In Upper Burma, two steamers, the *Tamma* and the *Patrick* have been reduced.

uaranteed ailways.

156. Under the head Guaranteed Railways—Surplus Profits, Land, etc., there is a reduction of Rx. 431,800 in the payments to the three old Guaranteed Railway Companies on account of their moiety of surplus profits: the decline in the traffic reduces the surplus profits, and on the Bombay, Baroda and Central India Railway the profits will be further reduced by heavy outlay on the renewal of girders. On the other hand, the provision of land for branches of the Companies' Railways will involve the following outlay in 1897-98 :—

	Rx.
Calicut-Cannanore Railway	98,600
Amalner-Jalgaon Railway and Chalisgaon-Dhulia Railway	20,000

Minor Irrigation xpenditure.

157. The decrease in the expenditure on Minor Irrigation Works occurs chiefly in Madras Rx. 96,900: some large irrigation projects have been completed in Madras, and work has not yet been begun on the new schemes in contemplation in the future. In Bengal, Lower Burma, and Bombay also, the expenditure will be decreased by Rx. 27,400, Rx. 19,000, and Rx. 14,800.

ivil Works xpenditure.

158. The reduction under Civil Works is due to the fact that the large Famine outlay and the reduction of Provincial balances necessitate the postponement of all expenditure which it is possible to postpone, both Imperial and Provincial.

Army Expenditure

159. In accounting for the decrease under Army Expenditure in India the first item to be mentioned is the large one of Rx. 394,000, being the initial expenditure on the completion of mobilisation arrangements which was specially provided this year. The provision for expeditions and special services is less by Rx. 61,600 than that in the Budget Estimate of 1896-97. There are reductions of Rx. 130,700 in Exchange Compensation Allowance, Rx. 195,300 in the pay of the British Troops, and Rx. 8,400 in the cost of Australian remounts, all due to the rise in the rate of exchange. Lastly, considerable reductions of the grants of the Commissariat, Clothing, and Ordnance Supply Departments have been enforced.

On the other hand, the high prices caused by the scarcity have necessitated increased provision, to the extent of Rx. 399,300, for the cost of food for men and animals and for compensation for dearness of provisions. We hope that this, like other provisions of a similar kind under other heads, may prove to be excessive.

Special Defences

160. As explained in paragraph 162 of the Financial Statement of March last, the expenditure on Special Defences has now been practically completed. Any expenditure of this nature in India which may be required in future will be incurred from the grant for Military Works.

1897-98. Exchange Compensation Allowances.

161. The rate assumed in the Budget Estimate as the average rate, with reference to which Exchange Compensation Allowance will be paid, is 1*s.* $2\frac{3}{4}$*d.* As the rate for this purpose in the Budget Estimate of 1896-97 was 1*s.* $1\frac{3}{4}$*d.*, there is a considerable saving under most heads on this item of expenditure, amounting in all to Rx. 315,700.

1897-98. Revenue in England.

162. The estimate of sterling receipts in England does not differ appreciably from that for 1896-97.

1897-98. Expenditure in England.

163. The sterling expenditure will exceed the amount taken in the Budget Estimates of 1896-97 by £179,100.

The heavy expenditure on the construction of Railways and on Famine Relief has seriously diminished the amount of money available in India to meet the drawings of the Secretary of State: it has therefore become necessary to reduce the sales of Council Bills from £16,500,000 to £13,000,000, and for the Secretary of State, in order that he may be able to meet his disbursements, to borrow £3,500,000 in London, in addition to replacing the India Bills for £1,000,000 which he was able to discharge without replacement this year. The sterling interest payments are consequently increased by £61,400. There is an increase of £45,000 in the purchase of stores for the Telegraph Department: it was mentioned in paragraph 124 of the Financial Statement of March last that the stock of stores requires replenishing. There is an increase of £100,500 in the charge for interest on Capital deposited by Railway Companies: the programme of Railway construction sanctioned by the Secretary of State, in addition to the direct borrowing of £3,500,000 by him, necessitates the raising of guaranteed loans by Railway Companies to the extent of £2,050,000, and the interest on them has to be met and charged in the Railway Revenue Account. Under Army, the payments to the War Office are in excess of the Budget Estimate of 1896-97 by £30,000 for Effective Services, and £21,500 for Non-Effective Service: the other Non-Effective Sterling charges are in excess by £44,100; but, on the other hand, the other Effective charges are less by £150,700, the larger part of the reduction being under Stores.

1897-98. Exchange.

164. In 1897-98 the charge for Exchange on the net Sterling Expenditure is less than in the Budget Estimate of 1896-97 by Rx. 1,225,700. The net Sterling Expenditure is more than in the Estimate of 1896-97 by £180,200, and the exchange on this difference at $13\frac{3}{4}$*d.* the rupee is Rx. 134,300. The direct saving from the rise in the rate of exchange from $13\frac{3}{4}$*d.* to 14·46*d.* the rupee is therefore Rx. 1,360,000.

Section IV.—Examination of the Estimates under the more important heads of Revenue and Expenditure.

LAND REVENUE.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
REVENUE—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Including that due to Irrigation—						
India, General	175,044	143,350	145,711	150,000	151,800	153,100
Central Provinces	692,222	658,389	767,332	864,600	600,000	600,000
Upper Burma	722,809	798,181	757,019	797,000	635,000	627,400
Lower Burma	1,609,106	1,658,524	1,727,985	1,760,000	1,780,000	1,795,500
Assam	561,728	602,190	597,671	614,200	600,000	614,000
Bengal	3,871,432	3,890,04[illegible]	3,905,221	3,894,700	3,92[illegible],000	3,925,000
North-Western Provinces and Oudh	6,054,373	5,872,603	6,134,442	6,113,900	4,914,200	5,927,500
Punjab	2,445,535	2,410,721	2,440,115	2,457,100	2,362,200	2,361,000
Madras	5,488,492	5,594,408	5,592,141	5,601,700	5,207,700	5,776,000
Bombay	4,715,794	4,555,037	4,954,082	4,770,000	4,351,200	4,805,700
TOTAL	26,336,535	26,184,411	27,022,019	27,023,200	24,501,100	26,586,700
Shown under XXIX.—Irrigation	740,626	776,139	821,664	920,000	891,900	940,500
Shown under I.—Land Revenue	25,595,909	25,408,272	26,200,355	26,003,300	23,609,200	25,646,200
EXPENDITURE—						
District Administration	1,836,660	1,845,760	1,875,709	1,900,200	1,875,000	1,898,700
Other Charges	2,184,953	2,202,372	2,221,348	2,275,600	2,218,800	2,268,000
TOTAL	4,021,613	4,048,132	4,097,117	4,175,800	4,094,400	4,166,700

165. The above figures of Revenue reveal with vivid distinctness the effects of the famine. In paragraph 138 of the last Financial Statement the fact was noticed that the progress of Land Revenue had received a check in consequence of the failure of the cold-weather rains in Northern India. The failure of the monsoon of 1896 has now caused wholesale retrogression, and the total Land Revenue this year is reduced to an amount lower than any year since 1891-92. A partial recovery is hoped for next year, but we cannot expect to collect a Land Revenue of the full present normal standard until another year has passed. The amounts of the loss of Land Revenue in each Province are stated in paragraphs 103 and 136.

OPIUM.

	Accounts, 1893-94	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue—						
Bengal—Sale of Opium	4,808,376	5,321,390	5,240,349	5,070,000	4,850,400	4,192,500
Bombay—Pass Fees	1,600,530	1,801,258	1,655,967	1,590,000	1,308,100	1,400,000
Excise Opium and other Revenue	218,665	201,109	227,606	235,300	228,200	223,700
TOTAL . Rx.	6,627,571	7,323,757	7,123,922	6,895,300	6,386,700	5,816,200
Expenditure—						
Payments to Cultivators including purchase of Opium . Rx.	1,679,776	1,417,713	1,867,400	2,340,000	2,295,700	2,400,000
Other Charges . Rx.	194,722	195,792	200,573	253,900	208,200	254,000
England . £	1,278	1,419	550	800	900	400
Exchange . Rx.	831	1,181	418	600	600	300
TOTAL . Rx.	1,876,607	1,616,105	2,068,941	2,595,300	2,505,400	2,654,700
Statistics—						
Bengal—						
Chests sold	43,353	39,780	37,695	39,000	39,000	39,000
Average price . R	1,109	1,338	1,390	1,300	1,243	1,075
Chests produced	40,506	33,329	35,953	...	45,041	..
Chests in Balance, March 31st	31,745	25,293	23,551	...	29,502	...
Reserve, December 31st	1,814	1,279	—2,652	...	342	...
Bombay—						
Chests passed for export	26,675½	20,577½	25,475½	24,461	21,250½	23,333½
Rate of Duty . R	600	600 & 650	650	650	650 & 600	600

166. Falling prices for Bengal Opium and a languishing export trade in Malwa Opium account for the diminished Opium Revenue shown above. What the reasons for those conditions are we do not venture to say with any confidence, but what information we have leads us to fear that increased production of Opium in China and more successful competition of the Chinese with the Indian drug are mainly responsible. Detailed explanations regarding Revenue will be found in paragraphs 105 and 139, and regarding Expenditure in paragraphs 123 and 147.

SALT.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Northern India (a)	1,838,656	1,894,320	1,905,325	1,930,000	1,900,000	1,947,800
Burma (b)	167,590	118,989	156,032	165,000	140,800	150,000
Bengal (b)	2,374,133	2,458,219	2,488,620	2,470,000	2,477,500	2,505,400
Madras (a)	1,620,776	1,795,354	1,997,480	1,820,000	1,709,000	1,840,200
Bombay (a)	2,218,721	2,398,867	2,314,379	2,315,000	2,210,000	2,290,600
TOTAL	8,228,870	8,665,749	8,861,845	8,700,000	8,438,200	8,734,000
Charges	474,405	498,415	521,044	566,900	529,100	570,200

(a) Chiefly excise on local manufacture. | (b) Chiefly duty on imported salt.

167. The failure of Revenue this year may be ascribed, except in Burma and Madras, to the scarcity and the plague (see paragraph 106). Next year a recovery is expected, and there will also be an increase of about Rx. 50,000 from the enhancement of the duty on Kohat Salt from 8 annas to R2-8 a Lahori

maund. That increase was ordered from the 15th of July last, the main object being to enable the Government to abolish—it is hoped at an early date—the troublesome Indus protective line, the maintenance of which is necessary so long as there is a material difference in the rates of duty on Cis-Indus and Trans-Indus Salt. The measure has produced no increase of Revenue this year, because ample notice was intentionally given of the change and very considerable clearances were effected before the enhancement took effect; but those stocks must now be nearing exhaustion, and an increase of Revenue will certainly be realised next year.

The saving in Expenditure in 1896-97 occurs chiefly in Madras Rx. 26,400: the Madras Government usually overestimates the amount required for expenditure under this head. The charges of the Northern India Salt Department are also less than the Budget Estimate by Rx. 8,000, the manufacturing charges at Sambhar having been lower than expected. In Bengal Rx. 5,000 was provided for a preventive establishment in the salt-bearing districts other than Orissa, but the measure is not yet matured. A provision of Rx. 20,000 is made for the same purpose in 1897-98. After long and careful inquiry the Government of Bengal has been convinced that extensive illicit dealings in Salt are prevalent in some of the coast districts, and it is hoped that a scheme to protect this important branch of the Revenue in Bengal may be matured and sanctioned in time to be brought into operation in 1897-98.

STAMPS.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98. Budget.
REVENUE.						
Court Fees and Plain Paper . .	3,063,463	3,102,521	3,224,216	3,228,800	3,232,600	3,277,500
Commercial and other Stamps . .	1,368,399	1,383,285	1,418,875	1,422,900	1,451,100	1,476,600
Other Revenue . . .	77,489	79,874	83,964	81,000	87,800	82,400
TOTAL . Rx.	4,509,351	4,625,680	4,727,055	4,732,700	4,771,500	4,836,500
Charges—						
India . . . . . Rx.	92,424	93,211	95,158	96,600	95,400	97,300
England (Stores) . . £	38,875	45,103	43,492	46,000	41,000	29,800
Exchange . . . . Rx.	25,263	37,525	33,044	34,300	27,100	19,700
TOTAL . Rx	156,562	175,839	171,694	176,900	163,500	146,800

168. The only explanations required under this head will be found in paragraph 142 above.

EXCISE.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98. Budget.
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal . . .	1,214,817	1,256,235	1,337,850	1,330,000	1,355,000	1,345,000
North-Western Provinces . .	572,202	574,554	540,459	565,000	440,000	500,000
Madras	1,287,466	1,367,157	1,438,405	1,445,000	1,480,000	1,530,000
Bombay	1,071,765	1,100,897	1,164,147	1,160,000	1,100,000	1,100,000
Other Provinces	1,242,323	1,228,833	1,232,556	1,244,700	1,238,200	1,204,100
TOTAL .	5,388,573	5,527,676	5,722,417	5,744,700	5,613,200	5,679,100
Charges	193,375	192,809	207,957	221,500	212,800	211,400

169. The usual development of Excise Revenue has been checked by the famine. Reference for details may be made to paragraphs 107 and 138.

PROVINCIAL RATES.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
District Local Funds	2,080,643	2,074,933	2,184,443	2,151,800	2,096,200	2,200,300
Provincial Cesses, including Famine Insurance	690,918	692,610	664,081	692,600	654,800	599,200
Village Service and Patwaris	608,886	643,059	734,443	693,200	609,400	681,600
Other Cesses	134,124	129,652	124,038	132,200	117,600	134,600
TOTAL	3,514,571	3,541,154	3,707,005	3,669,800	3,538,000	3,621,700
Charges	53,809	56,438	52,675	56,600	52,800	54,000

170. This Revenue has suffered, with Land Revenue, from the famine.

CUSTOMS.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget	1896-97. Revised.	1897-98. Budget.
	Rx.	Rx.	Rx.	Rx.	Rx	Rx.
IMPORT DUTIES—						
Arms, Ammunition, and Military Stores	35,133	32,238	33,807	32,400	33,400	33,000
Liquors—Spirits	520,505	540,052	591,603	546,700	584,500	581,300
Other sorts	60,046	61,657	71,583	63,800	68,000	60,500
Articles of Food and Drink	18,871	290,515	311,108	312,300	303,700	310,700
Chemicals, Drugs, Medicines, etc.	3,498	92,740	102,307	97,200	101,000	98,500
Silver Bullion and Coin	3,097	340,192	355,869	270,000	350,200	245,200
Other Metals and Manufactures of Metals	30,230	206,723	257,871	224,900	234,100	239,800
Oils	263,868	323,727	408,600	307,700	309,300	391,800
Manufactured Articles / Raw Materials and Unmanufactured Articles	30,987	586,135	541,046 / 113,027	648,200	611,000	600,700
Cotton Goods	...	385,268	1,183,443	904,700	905,300	904,900
TOTAL IMPORT DUTIES	987,835	2,887,147	3,970,804	3,477,000	3,590,500	3,532,400
Excise Duty on Cotton Goods	...	10,392	93,915	115,000	111,500	109,100
EXPORT DUTIES—						
Rice	663,026	906,538	930,616	838,700	758,000	800,000
Land Customs and Miscellaneous	31,512	50,878	51,943	50,300	50,700	50,400
GRAND TOTAL	1,682,373	3,854,955	5,017,278	4,481,000	4,516,700	4,491,900
Charges	143,736	174,547	202,048	207,300	202,000	210,700

171. The two important variations under this head are the continued high imports of silver and the falling-off in the exports of rice which has been largely diverted to India in consequence of the scarcity. The other heads will realise this year fairly closely the amounts estimated last March. For next year the imports of silver are taken lower than the actuals of the last three years, as it is not yet considered safe to estimate that these represent the normal annual imports,

and the rice exports are taken about Rx. 50,000 higher than in the Revised Estimate for 1896-97. The duties on cotton goods are also taken approximately at the same amount as in 1896-97: it is quite possible that one effect of the scarcity and distress in India may be to cause a considerable reduction in the imports of cotton goods, but it is not considered necessary to assume this for the estimate, especially as the estimate as a whole is moderate and cautious.

ASSESSED TAXES.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Deduction by Government from Salaries, Pensions, and Interest payments	435,138	450,557	447,688	456,000	442,400	445,000
Other Collections	1,304,033	1,348,503	1,387,501	1,387,200	1,413,100	1,405,300
TOTAL	1,739,171	1,808,060	1,835,189	1,843,200	1,855,500	1,850,300
Charges	31,060	29,771	29,868	31,400	30,300	32,700

172. This Revenue also has suffered from the famine and plague. In Bombay the receipts are expected to fall short of the Budget Estimate of 1896-97 by Rx. 12,700 this year and Rx. 30,200 next year; in the North-Western Provinces and Oudh, by Rx. 7,500 and Rx. 5,000; and in the Punjab, by Rx. 2,000 this year. The other Provinces show moderate progress.

FOREST.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	1,723,022	1,631,548	1,660,504	1,732,300	1,768,500	1,756,200
Expenditure	906,407	913,449	911,161	1,045,800	999,900	1,076,100
NET	816,615	718,099	749,343	686,500	768,600	680,100

173. This is another head which is suffering from the effects of the famine and from measures taken to relieve the famine-stricken population. The Revenue this year will fall short of the Budget Estimate by Rx. 34,700 in Bombay, Rx. 35,800 in the Central Provinces, and Rx. 16,700 in the North-Western Provinces and Oudh. On the other hand, there are increases of Rx. 74,500 in Burma, Rx. 32,600 in Madras, and Rx. 12,600 in the Punjab. The results for next year are slightly better, and similar in distribution to those for this, except that the very high Revenue in Burma is not assumed to be likely to recur.

INTEREST RECEIPTS.

		Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
India	Rx.	858,921	808,121	801,267	839,600	918,900	833,000
England	£	10,041	3,789	13,516	5,000	101,400	5,000
Exchange	Rx.	6,525	3,152	10,269	3,700	67,000	3,300
TOTAL	Rx.	875,487	815,062	825,052	848,300	1,087,300	841,300

174. The increases in 1896-97 are explained in paragraphs 112 and 131. It is not considered safe to count on receiving similar special receipts next year.

INTEREST EXPENDITURE.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
Interest on Debt—						
India . . .	4,273,814	4,573,871	3,731,433	3,707,000	3,745,000	3,878,200
Deduct charged to—						
Irrigation .	1,165,558	1,194,115	1,222,409	1,254,100	1,253,400	1,285,000
Railways .	3,346,574	3,517,197	3,686,287	3,926,900	3,865,200	4,098,800
Balance charged to Interest Rx.	−238,318	−137,441	−1,177,263	−1,474,000	−1,373,600	−1,505,600
England . £	2,505,280	2,611,921	2,622,695	2,656,400	2,630,800	2,717,800
Exchange Rx.	1,628,094	2,173,077	1,992,644	1,980,200	1,736,300	1,793,800
Interest on other Obligations—						
On Savings Bank Balances . Rx.	367,966	296,968	338,497	328,800	318,500	350,000
Other items — including Exchange . „	183,347	179,492	268,226	185,300	114,100	194,000
TOTAL . Rx.	4,446,369	5,124,017	4,044,799	3,676,700	3,450,100	3,550,000
Debt outstanding, March 31st—						
Sterling . £	114,113,792	116,005,826	115,903,732	116,090,526	114,984,932	119,484,932
Rupee Debt—						
4 per cent . Rx.	100,706,332	5,556,046	5,436,298	107,507,640	5,190,228	5,079,128
3½ per cent „	3,551,280	95,492,040	96,462,450		96,914,340	96,914,340
3 per cent „	...	...	...		10,035,860	14,935,860
Other Debt „	1,288,466	3,324,754	1,8[illegible],180		2,071,200	1,616,200
Savings Bank Balances . „	10,322,541	10,535,018	11,121,252	11,862,618	10,880,152	11,308,152

175. The figures for 1896-97 have been explained in paragraphs 118, 124, and 132. The heavy borrowing to which it has been necessary to resort both in India and in England explains the increase of the total charges for Interest on Debt: that involves a permanent annual addition to the expenditure. The distribution of the total between Ordinary and Public Works Debt is explained in paragraphs 118 and 154.

POST OFFICE, TELEGRAPH, AND MINT.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx
POST OFFICE—						
Revenue	1,561,263	1,631,815	1,713,495	1,770,700	1,772,800	1,827,300
Expenditure	1,557,457	1,606,281	1,643,798	1,692,600	1,714,100	1,749,300
NET .	+3,806	+25,534	+69,697	+78,100	+58,700	+78,000
TELEGRAPH—						
Revenue Accounts—						
Revenue	959,096	978,697	1,085,040	1,106,400	1,078,200	1,088,000
Expenditure	684,782	732,044	737,907	795,200	775,000	782,200
NET .	+274,314	+246,653	+348,033	+311,200	+302,300	+305,800
Capital Expenditure . . .	217,351	75,904	159,946	192,800	179,000	306,500
MINT—						
Revenue	227,355	35,106	40,918	37,200	141,000	67,500
Expenditure	91,080	51,946	53,229	52,900	59,400	53,200
NET .	+136,275	−16,840	−12,311	−15,700	+81,600	+14,300

176. The Post Office receipts continue to increase satisfactorily. But both this year and next the increase of expenditure is specially heavy: this is due to the famine, the high prices necessitating payment of compensation for dearness of provisions to postal servants on low pay and larger expenditure on the feed of ponies and bullocks employed on the Passenger and Bullock Train Services.

177. The progress of Telegraph receipts has undergone a temporary check. The traffic has not been brisk this year: both this year and next there is a loss of revenue owing to its having been deemed right to reduce the rent charged to Railways for the use of wires and instruments; and next year it is expected that certain arrangements which are in contemplation for the quicker delivery of messages classed as "deferred" may reduce the receipts by causing a larger use of "deferred" instead of "ordinary" messages.

178. The figures of Telegraph expenditure on Revenue Account are normal. The large increase of Telegraph Capital Expenditure is necessitated by the rapid rate of the construction of Railways, as Telegraph lines must be constructed on all new Railways.

179. The increase in the Mint receipts in 1896-97 has been explained in paragraph 110; the expenditure is slightly increased by the large amount of work in the coinage of copper and small silver: the receipts under Gain on copper coinage will be higher than usual next year also, as the demand for copper will continue until it is possible to close the Famine Relief Works: this gain is taken at Rx. 50,000 in the Budget Estimate of 1897-98 as compared with Rx. 122,000 this year.

CIVIL DEPARTMENTS.

		Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
General Administration	India	1,519,132	1,586,216	1,594,089	1,575,800	1,581,300	1,573,000
	England	265,812	273,303	243,955	251,600	261,600	256,400
	Exchange	172,742	227,384	185,350	187,500	172,600	169,200
Law and Justice	Courts	2,996,160	3,079,575	3,090,807	3,112,400	3,092,100	3,119,300
	Jails	924,053	605,140	956,762	972,300	1,071,400	1,040,700
Police		3,919,785	3,080,003	4,040,817	4,113,000	4,138,300	4,184,300
Marine	Imperial (a)	595,675	531,281	597,702	578,400	557,800	515,500
	Provincial	158,581	141,301	145,410	167,100	165,000	176,100
Education		1,471,761	1,511,223	1,530,489	1,648,100	1,501,300	1,626,200
Ecclesiastical		176,602	185,521	192,410	195,700	180,800	193,700
Medical		979,122	1,015,230	1,030,915	1,073,900	1,005,800	1,070,800
Political		965,828	807,584	1,062,183	980,600	990,000	983,000
Scientific and Minor Departments		492,287	501,388	495,971	542,200	525,800	532,100
TOTAL Rx.		14,637,840	14,835,200	15,172,860	15,390,500	15,383,300	15,467,800

(a) Includes Upper Burma charges up to 1896-97.

180. The rise in the rate of exchange will diminish the expenditure under most of these heads by reducing the charges for Exchange Compensation Allowance and for exchange on sterling transactions. On the other hand, the charges under nearly all of them are increased by the rise of prices caused by the scarcity.

181. It will be noticed that, with the exception of Jails and Police, the increase of expenditure under the several heads is at a much lower rate than the usual annual increase: indeed, excluding those two heads (and on the other side the Exchange on sterling expenditure), the total expenditure is less than the Budget Estimate of 1896-97. The severe strain thrown on the Revenues, both Imperial and Provincial, by the famine has rendered necessary the exercise of rigid economy wherever economy is possible.

182. The expenditure on Jails is specially high both this year and next: the rise in prices, besides causing expenditure on compensations for dearness of provisions, as under the other heads of the group, increases the cost of the prisoners' rations. Under Police the expenditure on compensation for dearness of provisions is higher than under any other head; and it is also necessary to continue the progress already begun in costly schemes of improvement in Police administration.

MISCELLANEOUS CIVIL CHARGES.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
Territorial and Political Pensions	508,443	471,077	454,082	455,500	443,400	435,900
Civil Furlough and Absentee Allowances—						
India	1,548	1,271	793	1,100	700	900
England	197,521	220,651	223,537	226,000	228,000	226,000
Exchange	128,362	183,578	169,837	168,500	150,500	149,200
Superannuation Allowances and Pensions—						
India	910,547	944,865	969,146	997,000	1,001,100	1,026,100
England	1,784,051	1,788,008	1,817,604	1,846,500	1,873,000	1,884,200
Exchange	1,159,303	1,488,343	1,381,629	1,376,500	1,236,200	1,243,600
Stationery and Printing	683,181	695,189	685,187	715,500	693,100	704,700
Miscellaneous	273,831	271,823	232,027	242,800	230,900	242,400
TOTAL RX.	5,646,877	6,065,705	5,933,332	6,030,300	5,862,000	5,913,000

183. The characteristics of the expenditure under this group continue the same as explained in previous Financial Statements.

FAMINE RELIEF AND INSURANCE.

	Accounts, 1893-94	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Famine Relief	496	10,258	18,301	75,000	1,905,700	3,041,200
Construction of Protective Railways	1,060,954	556,867	529,867	473,500	...	...
Ditto ditto Irrigation Works	56,351	43,110	38,317	50,000	47,200	25,000
TOTAL	1,117,801	610,235	586,485	598,500	2,012,900	3,066,200
Net Charge on account of the Bengal-Nagpur and the Indian Midland Railways shown in the Railway Revenue Account	371,768	289,765	413,515	401,500	435,600	456,500
TOTAL EXPENDITURE CHARGEABLE TO THE FAMINE GRANT	1,489,569	1,000,000	1,000,000	1,000,000	2,448,500	4,122,700

184. This expenditure is the main feature of the finances of both years, and has been so fully discussed in preceding paragraphs of this Statement that it is unnecessary to add anything here, except to notice that as the direct charges for Famine Relief largely exceed the limit fixed in normal years for the Famine Insurance Grant, it has been necessary to remove the charges for the construction of Protective Railways from the head: the expenditure on them, however, is being continued, the charges being shown under Head 48 of Expenditure not charged to Revenue, a course which is permissible as the Railways are expected to yield a return of 4 per cent when completed.

RAILWAY REVENUE ACCOUNT.

		Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
State Railways—							
Gross Receipts	Rx	16,879,107	18,152,155	18,558,699	18,322,100	17,525,000	18,023,700
Working Expenses	Rx.	8,263,975	8,791,031	9,040,836	9,010,800	8,825,000	9,027,300
Interest and other Charges—							
India	Rx.	3,558,968	3,532,222	3,700,813	3,943,100	3,880,000	4,118,300
England	£	3,580,503	3,584,284	3,586,219	3,612,000	3,629,000	3,702,400
Exchange	Rx.	2,332,751	2,982,068	2,724,699	2,692,600	2,395,700	2,443,600
Net Result	"	—666,180	—737,450	—493,868	—936,400	—1,205,000	—1,267,000
Guaranteed Railways—							
Net Traffic Receipts	Rx.	3,383,812	3,050,311	3,275,238	3,233,000	2,610,000	2,630,000
Surplus Profits, Interest and other Charges—							
India	"	607,753	638,588	533,137	632,400	488,000	310,200
England	£	2,154,720	2,154,714	2,161,563	2,160,700	2,160,000	2,169,400
Exchange	Rx.	1,400,277	1,792,688	1,642,299	1,610,700	1,426,200	1,431,800
Net Result	"	—778,938	—1,535,079	—1,061,752	—1,170,800	—1,465,700	—1,281,400
Other Receipts	"	34,054	41,604	25,252	28,100	24,000	28,700
Other Charges	"	124,430	117,054	89,609	105,200	103,800	206,200
Statistics—							
State Railways—							
Capital Expenditure to March 31—							
Expenditure by Government		114,277,052	118,718,037	122,701,781	128,879,437	126,535,081	132,381,581
Ditto by Companies		24,261,335	24,937,833	25,741,563	28,980,133	27,854,108	30,060,008
Outlay on the East Indian Railway from debentures raised by the Company		...	.	271,698	...	1,708,098	2,370,708
Total		138,538,387	143,655,870	148,095,047	157,859,570	156,098,547	164,810,347
Miles open on April 1		13,461	13,806	14,146	14,872	14,721	15,385
Guaranteed Railways— Miles open on April 1		2,587	2,587	2,587	2,587	2,588	2,588

185. The variations in the Estimates of the Receipts, Working Expenses, Interest, and Surplus Profits and other charges in India have been explained in paragraphs 104, 118, 126, 127, 137, 151, and 156. The increase in the sterling interest charge of State Railways occurs on the Capital deposited by Companies, and is due to the fact that borrowing through Companies is necessary in order to carry out the programme of Railway Construction which has been sanctioned. The rise in the rate of exchange causes a large saving in the Exchange on the sterling charges, and this makes the figures in the line for Net Result in the above table appear much more favourable than they in a sense really are.

As already explained, the poorness of the results of the Railway Revenue Account may be entirely ascribed to the scarcity and the plague. As soon as the clouds of famine and plague disperse, the Railway Revenue may be expected to advance very rapidly.

IRRIGATION.

IRRIGATION.	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
MAJOR WORKS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue . Direct Receipts .	1,349,685	1,370,587	1,279,408	1,743,700	2,096,200	1,968,100
Revenue . Land Revenue .	746,926	776,139	821,664	929,900	891,900	940,500
Expenditure . Working Expenses	788,957	799,759	787,301	820,700	876,100	859,800
Expenditure . Interest . .	1,165,558	1,194,115	1,222,409	1,251,100	1,253,400	1,285,000
NET .	+142,096	+152,852	+91,362	+598,800	+858,600	+763,800
MINOR WORKS.						
Receipts—Direct	199,798	192,080	198,881	209,700	212,600	213,900
Expenditure	908,052	958,906	966,601	1,128,800	1,122,100	966,900
STATISTICS OF MAJOR WORKS.						
Capital Outlay to March 31 . .	29,679,280	30,343,404	31,101,556	31,921,104	31,897,656	32,675,756

186. It has been explained in paragraphs 109 and 141 above that the increases in the receipts from Major Works are due mainly to the failure of the rains : the same is true of the smaller increases in the receipts from Minor Works.

In 1897-98, notwithstanding the need for economy in view of the general position, it is not possible to avoid some increase in the Working Expenses of Major Works, as new works are being constructed from borrowed money every year, and these must be maintained; but a considerable reduction has been effected in the expenditure on Minor Works.

187. The financial results obtained during 1894-95 and 1895-96 from Irrigation Works for which capital and revenue accounts are kept are given below :—

	1894-95.	1895-96.
MAJOR WORKS.	Rx.	Rx.
Capital Outlay—		
Direct and Indirect . . During the year . .	695,032	788,997
Direct and Indirect . . To end of year . .	31,731,986	32,520,702
Revenue Account—		
Gross Revenue	2,182,413	2,134,247
Maintenance and Working	888,558	872,877
Net Revenue .	1,293,855	1,261,370
Interest	1,194,115	1,222,398
Net Profit .	99,740	38,972
Percentage of net Revenue of the year on the Capital Outlay to end of the year	4·08	3·88
MINOR WORKS.		
Capital Outlay—		
Direct and Indirect . . During the year . .	70,531	104,318
Direct and Indirect . . To end of year . .	4,849,733	4,954,050
MINOR WORKS.		
Revenue Account—		
Gross Revenue	536,014	513,422
Maintenance and Working	262,070	241,191
Net Revenue .	273,944	272,231
Percentage of net Revenue of the year on the Capital Outlay to end of the year	5·06	5·49

The figures in this table are taken from the administrative accounts. On Minor Works interest on the Capital Outlay is not charged, as the Capital Expenditure is incurred from Revenue.

BUILDINGS AND ROADS.

	Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MILITARY WORKS—						
In Upper Burma . . .	150,448	90,467	80,908	85,400	81,000	71,000
Elsewhere	1,030,160	917,484	1,125,930	1,148,000	1,073,000	1,159,300
Deduct receipts . . .	45,894	59,654	49,699	50,000	61,100	50,000
Net .	1,134,714	948,207	1,156,239	1,183,400	1,092,900	1,181,200
CIVIL WORKS—						
Imperial—						
Expenditure	836,288	655,009	763,458	850,300	820,600	472,100
Receipts	59,754	60,365	66,421	59,300	59,600	55,200
Provincial—						
Expenditure	2,116,812	1,991,074	2,063,159	2,306,000	2,205,900	2,291,000
Receipts	292,660	295,474	305,041	274,400	283,000	280,900
Local—						
Expenditure	1,677,144	1,698,767	1,777,057	1,750,900	1,832,700	1,785,800
Receipts	276,546	276,984	292,671	280,900	294,000	293,500

188. Regarding Military Works reference may be made to paragraph 128.

189. Under Civil Works the expenditure in 1896-97 on Imperial and Provincial Works has been kept below the Budget Estimates. But the Local expenditure shows a considerable excess in Madras (Rx. 41,100), Bengal (Rx. 42,200), and Bombay (Rx. 37,400).

In 1897-98 the Upper Burma expenditure (Rx. 275,000) is transferred from Imperial to Provincial, as that Province will now be included with Lower Burma in a Provincial Settlement. Allowance being made for that change, it will be seen that large reductions of grants have been enforced both under Imperial and Provincial. The Local expenditure, though higher than the Budget Estimate of 1896-97, is lower than the Revised Estimate.

ARMY SERVICES.

		Accounts, 1893-94.	Accounts, 1894-95.	Accounts, 1895-96.	1896-97. Budget.	1896-97. Revised.	1897-98, Budget.
EFFECTIVE SERVICES—							
Regimental Pay and Allowances—							
India	Rx.	7,889,626	8,348,840	8,697,465	8,634,700	8,615,500	8,432,400
England	£	1,070,454	1,100,282	1,048,930	1,088,000	1,065,000	1,098,000
Exchange	Rx.	605,651	915,417	796,945	811,100	702,900	724,700
TOTAL	"	9,655,731	10,364,539	10,543,340	10,533,800	10,383,400	10,255,100
Less—Receipts	"	12,018	8,040	7,695	7,700	7,700	7,800
Net	"	9,643,713	10,356,499	10,535,645	10,526,100	10,375,700	10,247,300
Commissariat—							
India	Rx.	3,402,755	3,127,955	3,079,399	3,887,800	3,843,300	3,853,000
England	£	30,864	22,720	21,838	16,600	51,000	23,300
Exchange	Rx.	20,057	18,902	16,592	12,400	34,100	15,400
TOTAL	"	3,453,676	3,169,577	3,117,829	3,916,800	3,929,000	3,891,700
Less—Receipts	"	443,707	447,666	437,966	448,200	467,700	459,900
Net	"	3,009,969	2,721,911	2,679,863	3,468,600	3,461,300	3,431,800
Ordnance—							
India	Rx.	830,074	828,120	846,935	970,400	887,600	882,900
England	£	557,264	330,784	245,124	387,500	343,000	339,800
Exchange	Rx.	362,147	275,207	186,238	288,800	226,400	224,200
TOTAL		1,749,485	1,434,111	1,278,297	1,646,700	1,457,000	1,446,900
Less—Receipts	"	104,350	197,070	185,562	106,700	128,900	116,700
Net	"	1,645,135	1,237,032	1,092,735	1,540,000	1,328,100	1,330,200
Other Heads—							
Expenditure	Rx.	3,743,641	4,006,466	5,485,002	4,028,000	3,690,000	3,646,400
Receipts	"	199,801	253,599	235,933	203,500	248,200	194,500
Net	"	3,543,840	3,752,867	5,249,069	3,824,500	3,441,800	3,451,900
NON-EFFECTIVE SERVICES—							
India	Rx.	938,666	903,410	897,135	919,500	898,700	918,600
England	£	2,250,122	2,302,415	2,316,527	2,366,200	2,372,000	2,431,800
Exchange	Rx.	1,462,276	1,915,573	1,760,027	1,763,900	1,595,500	1,605,000
TOTAL	"	4,651,064	5,121,398	4,973,689	5,049,600	4,836,200	4,955,400
Less—Receipts	"	90,350	103,813	110,855	113,000	112,300	102,400
Net	"	4,560,714	5,017,585	4,862,834	4,936,600	4,723,900	4,853,000
GRAND TOTAL—							
India	Rx.	15,964,836	16,245,060	18,120,112	17,480,100	17,205,700	16,068,000
England	£	4,417,792	4,285,043	4,135,794	4,408,500	4,271,000	4,353,400
Exchange	Rx.	2,870,969	3,565,081	3,142,251	3,286,300	2,818,000	2,873,200
TOTAL	"	23,253,597	24,096,091	25,398,157	25,174,900	24,295,600	24,195,500
Less—Receipts	"	850,226	1,010,197	978,011	879,100	964,800	881,300
Net	"	22,403,371	23,085,894	24,420,146	24,295,800	23,330,800	23,314,200

190. It is not necessary to add anything to the remarks on this head contained in paragraphs 129, 132, 159, and 163.

SPECIAL DEFENCE WORKS.

191. The following table shows the expenditure on "Special Defence Works":—

	Rx.
To end of 1886-87	150,409
1886-87	325,626
1887-88	456,017
1888-89	789,595
1889 90	689,481
1890-91	491,837
1891-92	604,848
1892-93	458,060
1893-94	324,974
1894-95	217,867
1895-96	101,349
1896-97, Budget Estimate Rx. 57,500; Revised Estimate	123,500
1897-98, Budget "	19,400
	4,752,963

192. This head will now be closed so far as Expenditure in India is concerned: but the outlay on armaments for the Defence Works incurred in England will still be charged to it.

Section V.—Capital Expenditure on Public Works not charged against Revenue.

193. As explained in paragraph 163 of the Financial Statement of March 1896, the programme of Capital Expenditure during 1896-97 was fixed at Rx. 6,730,200 made up of—

	Rx.
Railways	5,980,200
Irrigation	750,000

Of the Railway grant, Rx. 473,500 was shown against the Famine grant as expenditure on Protective Railways.

During the course of the year the Secretary of State, in dealing with the question of the manner in which funds should be provided for the construction and development of Railways in the hands of Companies, expressed his willingness to agree to the expenditure of a sum of about 27 crores of rupees upon the extension of Indian Railways during the years 1896-97, 1897-98, and 1898-99. The Government of India thereupon drew up a forecast of the expenditure they proposed to incur during these years, and explained that, in view of the works already sanctioned and commenced during 1896-97, they found some difficulty in placing the total at a lower figure than 28 crores, or including the branches of the old Guaranteed Lines 29·66 crores of rupees. This programme, which has been accepted by the Secretary of State, provided for expenditure as follows:—

	Rx.	Rx.
1896-97	10,174,700	
1897-98	10,130,000	
1898-99	7,695,300	
Total	...	28,000,000
Add—for Guaranteed Railway Extensions	...	1,665,000
GRAND TOTAL	...	29,665,000

This expenditure was to be provided thus :—

	1896-97. Rx.	1897-98. Rx.	1898-99. Rx.
From Imperial funds . . .	5,980,200	6,420,000	5,405,300
Capital of Indian Railway Companies	4,194,500	3,710,000	2,290,000

and was to be expended—

By State Agency	3,629,000	3,320,000	2,705,300
By the Agency of Companies . .	6,545,700	6,810,000	4,990,000

The expenditure by the Guaranteed Companies was not set down against any particular year, and it is now estimated that very little outlay will be incurred on these branch lines until 1898-99. The whole of the Rx. 1,665,000 may therefore be taken in that year.

In addition to this, it was anticipated that expenditure would be incurred by the Agency of Branch Line Companies and Companies outside the accounts of the Government of India, which brought the total programme for 1896-97 up to a figure in excess of 12 crores of rupees.

The grant of Rx. 5,980,200 for expenditure from Imperial funds was modified during the year by the transfer of the Burma Railways to a Company, with effect from September 1, 1896, the balance of the expenditure of the year from that date, estimated at Rx. 585,400, being met from the Company's Capital.

The Assam-Bengal Railway Company and the East Indian Railway Company were unable to spend their grants, and the Bengal and North-Western Railway Company failed also to spend the amount provided for the extensions of the Tirhoot State Railway. The short expenditure amounted to Rx. 830,400. It was arranged that the expenditure on the East Indian Railway should be charged to Head 48, that head being credited with the amount of debentures raised by the Company; in consequence of the Company having raised Rx. 757,000 more than they spent, the short outlay under 48 was further increased to Rx. 1,587,400, and the Revised Estimate has been taken at Rx. 3,819,900 for Railways and Rx. 737,500 for Irrigation Works.

As regards the expenditure to be met from Companies' capital, which was estimated at Rx. 4,194,500 (including Rx. 737,800 for the East Indian Railway which has since been transferred to Imperial funds), the Indian Midland Railway Company and the Bengal-Nagpur Company failed to spend the grants provided for them, and the Revised Estimate has been taken at Rx. 3,501,400.

The total expenditure of the year, as compared with the Rx. 10,174,700 provided in the forecast, amounts to—

	Rx.
Imperial funds	5,256,900
Capital of Indian Railway Companies	3,501,400
TOTAL .	8,758,300

In addition to the above sum, the Branch Lines Companies and the other Companies whose accounts are not incorporated in the Government accounts, are expected to spend during the year Rx. 2,118,200, making a total of Rx. 11,228,500 for all Railways in India.

194. As regards 1897-98, the amount provided in the forecast is Rx. 10,130,000, of which Rx. 6,420,000 is to be provided from Imperial funds and Rx. 3,710,000 from Companies' capital. Allowing for the transfer of the Burma Railways to a Company and for the special treatment of the East Indian Railway

debentures, as well as for the provision for expenditure in England on the Assam-Bengal Railway, the Estimate for Capital Expenditure not charged to Revenue has been prepared for—

	Rx.
Railways	5,838,600
Irrigation	750,000
TOTAL	6,588,600

The expenditure on the East Indian Railway from debentures, amounting to Rx. 662,100, should be added to the above figure to give the total outlay on State Railways. In addition to the above, further capital expenditure, as noted below, will also be incurred next year on Railways:—

	Rx.
Capital Account of Indian Railway Companies including the extensions of the Bengal-Nagpur and Indian Midland Railways	3,629,300
Branch Line Companies—	
Ahmedabad-Parantij, Brahmaputra-Sultanpur, Mymensingh-Jamalpur, South Behar, and Tapti Valley Railways	1,609,800
Outside the Government Accounts—	
Bengal and North-Western Railway extensions	806,000
Southern Punjab	724,600
Segowlie-Rakhsal	55,000
Earsi	8,400
Nilgiri	80,000
TOTAL	6,913,100

The total of the programme for Capital Expenditure on Railways and Irrigation Works in 1897-98 accordingly exceeds 14 crores of rupees.

48.—STATE RAILWAYS—CONSTRUCTION.

195. The Budget grant for 1895-96 amounted to Rx. 3,700,000 as under:—

	Rx.
Amount provided under "Not charged to Revenue"	4,400,000
Deduct—Provision for Irrigation Works	700,000
Leaving for Railways under 48	3,700,000

196. The Revised Estimate provided for a total expenditure of Rx. 4,157,000 as under:—

	Rx.
Amount provided under "Not charged to Revenue"	4,327,200
Deduct—Provision for Irrigation Works	705,000
Leaving for Railways under 48	3,622,200
Provided under "34.—Construction of Protective Railways"	534,800
TOTAL	4,157,000

against which the actual expenditure incurred amounted to Rx. 3,917,094, thus falling short of the Revised Estimate by Rx. 239,906 and exceeding the Budget provision by Rx. 217,094. Of moneys placed at his disposal up to 30th November 1895 (date of despatch of indents from India), the Secretary of State was unable to spend £108,938, which sum, with exchange and charges upon it, amounted to Rx. 192,664.

197. The amounts provided for Railway Construction this year and next are, as explained above, Revised Estimate, 1896-97, Rx. 3,819,900, and Budget Estimate, 1897-98, Rx. 5,838,600, the distribution of which is as follows :—

	Revised Estimate, 1896-97. Rx.	Budget Estimate, 1897-98. Rx.
Expenditure by State Agency—		
Open lines—		
North-Western	435,000	37,700
Oudh and Rohilkhand	63,100	78,500
Burma	13,900	...
Eastern Bengal	448,900	272,500
Warora Colliery	—6,700	—1,800
Umaria Colliery	8,200	4,100
Stores transactions	—4,100	—7,600
Frontier Railway Reserve Material	1,600	...
TOTAL	959,900	383,400
Lines under construction—		
Mu Valley	50,600	...
East Coast	292,800	65,000
Mandalay-Kunlon	115,400	...
Godavari Bridge	21,000	185,000
Rae Bareli-Benares	257,100	432,500
Mushkaf-Bolan	210,200	...
Mari-Attock	373,700	300,000
Kotri-Rohri	420,100	211,000
North-Western Railway—Gradient Improvements	—10,000	...
Bezwada-Madras	841,800	800,000
Rajbari-Fareedpur	5,000	80,000
Rungpur-Dhubri	...	50,000
Cawnpore—Gogra	27,500	...
Lyallpur-Khanewal	5,000	80,000
*Bhatinda-Ferozepore (Conversion)	...	90,000
Southern Punjab—Rolling Stock	...	222,300
*Shadipalli-Balotra	...	90,000
*Agra-Muttra-Delhi Chord	...	275,200
Wazirabad-Lyallpur	78,700	10,000
TOTAL	2,688,900	2,891,000
TOTAL STATE AGENCY	3,648,800	3,274,400

* These amounts are at present held in reserve with the Government of India against the provision in the forecast pending sanction to the construction of the lines.

	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
	Rx.	Rx.
Expenditure by Agency of Companies—		
Open lines—		
East Indian Railway, including extensions	680,000	1,200,000
Rajputana-Malwa system	35,000	65,000
Tirhoot	24,100	110,000
Bhopal	3,000	2,000
Wardha Coal	700	7,500
Dhond and Manmad	2,500	7,500
South Indian	15,000	50,000
Guntakal-Mysore Frontier	2,000	1,000
Madras-Ennore	1,000	2,000
Palanpur-Deesa	1,200	500
TOTAL	764,500	1,445,500
Lines under construction—		
Assam-Bengal { Land, Part I	45,000	50,000
Assam-Bengal { Construction, Part II	1,125,600	1,280,000
Tirhoot Railway extensions	220,000	600,000
Rutlam-Ujjain	—1,500	...
TOTAL	1,389,100	1,930,000
Total Companies' Agency	2,153,600	3,375,500
TOTAL ALLOTMENTS	5,802,400	6,649,900
Deduct—Lapses anticipated on ordinary grants	—34,700	...
Add—Reserve	...	50,100
TOTAL	5,767,700	6,700,000

	Rx.	Rx.		
Deduct—Amount available from debentures raised by East Indian Railway Company	1,437,000		662,100	
Provision for expenditure in England on Assam-Bengal Railway to be dealt with under Section S	510,800		199,300	
		1,947,800		861,400
Total grant from Imperial funds		3,819,900		5,838,600

49.—IRRIGATION—CONSTRUCTION.

198. The figures of the Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are—

1893-94, Accounts.	1894-95, Accounts.	1895-96, Accounts.	1896-97, Budget.	1896-97, Revised.	1897-98, Budget.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
681,684	594,145	699,968	750,000	737,500	750,000

The difference of Rx. 12,500 between the Budget and Revised Estimates of 1896-97 has been transferred to 48.—State Railways. The Budget Estimate for 1897-98 provides for Rx. 70,000 for the Mandalay Canal in Upper Burma, which was commenced towards the end of 1896-97.

Section VI.—Ways and Means.

HOME TREASURY.

199. The following are the usual details of the Home Treasury transactions:—

	Budget, 1896-97.	Revised, 1896-97.	Budget, 1897-98.
RECEIPTS.	£	£	£
Council Bills	16,500,000	15,300,000	13,000,000
Permanent Debt incurred	2,400,000	2,400,000	3,500,000
Temporary Debt incurred	2,000,000	1,500,000	2,000,000
Capital Receipts from Railway Companies—			
for discharge of debt	1,732,900	871,200	2,441,400
„ expenditure	1,219,100	3,072,100	2,053,000
Deposits and Advances, net	4,900	—400	1,400
Add—Opening Balance	3,794,724	3,393,798	2,814,698
TOTAL	27,651,624	26,536,698	25,810,498
OUTGOINGS.			
Excess of Expenditure over Revenue	15,735,300	15,561,200	15,915,500
Expenditure not charged to Revenue	1,247,100	1,095,500	1,083,100
Permanent Debt discharged	2,313,700	2,318,800	...
Temporary Debt „	2,000,000	2,500,000	1,000,000
Issues to Railway Companies on Capital Account—			
for discharge of debt	1,732,900	871,200	2,441,400
„ expenditure	1,847,200	1,525,900	2,370,700
Remittances from India, net—			
(*a*) Railway Companies' Remittances	117,200	—194,300	500,500
(*b*) Family and other Remittances	194,400	43,700	228,000
Add—Closing Balance	2,463,824	2,814,698	2,271,298
TOTAL	27,651,624	26,536,698	25,810,498

200. In the Budget Estimate of 1896-97 the net disbursements of the Home Treasury, excluding Loans and Council Bills, were taken at £17,917,200: it was proposed to provide £16,500,000 of this by the sale of Bills on India, and to meet £1,330,900 by a reduction of cash balances. Owing to the heavy loss of *1896-97 General Summary.*

Land Revenue caused by the scarcity in November and December last, and the large expenditure on Famine Relief during this cold weather, the Secretary of State, at the request of the Government of India, reduced the scale of his drawings, and it is now expected that the total drawings in the current year will be less than the original estimate by £1,200,000. The cash balances in the Home Treasury on April 1, 1896 were also less than the estimate by £400,926, owing mainly to a decrease in the drawings at the end of 1895-96. The total reduction in Council Bills thus amounted to £1,600,926 On the other hand, the net disbursements during 1896-97 are expected to be lower than the original estimate by £2,956,900, in consequence chiefly of large receipts from Railway Companies. The new Burma Railway Company has paid in subscribed capital to the extent of £1,836,500, and the East Indian Railway Company has issued additional debentures for £400,000. There have also been the usual savings on the Estimates of Expenditure both by the Government and the Railway Companies. This improvement in his cash balance enables the Secretary of State to discharge without replacing £1,000,000 out of the £2,500,000 of the twelve months' India Bills which fell due this year. The payment of that £1,000,000 reduces the cash balance of March 31, 1897, so that it will exceed the Budget Estimate by £350,874 only.

1896-97. Sterling Loans.

201. No increase to the sterling debt has been made in 1896-97, but in accordance with the intention announced in paragraph 173 of the last Financial Statement, India Stock for £2,400,000 were issued in April 1896 in order to discharge £2,000,000 India Debentures and £313,700 South Indian Railway Debentures. Taking advantage of the favourable state of the money market, the Secretary of State decided to issue the new Stock at 2½ per cent, and tenders for the loan were invited on April 28, 1896. The result was satisfactory: the total amount tendered was more than £6,000,000; the average rate at which the loan was raised was £103 0*s.* 6*d.* per cent, and the minimum rate of accepted tenders £102 16*s* 0*d.*

Temporary Debt.

202. It was the original intention to issue an equivalent amount of new India Bills to repay temporary debt (India Bills) falling due in the year, but, as above explained, it has not been necessary to do this to the full amount, and according to the present programme only £1,500,000 will be raised and £2,500,000 discharged during the year, the additional £1,000,000 being met from cash balances.

Capital of Railway Companies.

203. The net issues to Railway Companies during 1896-97 were taken in the Budget Estimates at £628,100, but it is now estimated that there will be a net receipt from the Companies of £1,546,200. The following are the details:—

	Budget. £	Revised. £
RECEIPTS.		
Subscribed capital—		
(*a*) State Lines	1,399,000	2,783,100
(*b*) Guaranteed Lines	1,550,000	1,153,500
Miscellaneous	3,000	6,700
TOTAL .	2,952,000	3,943,300
ISSUES.		
For discharge of debentures—		
(*a*) State Railways	582,900	126,[illegible]00
(*b*) Guaranteed Lines	1,15[illegible],000	744,400
For Stores, Establishment Charges, etc.—		
(*a*) State Railways	1,080,200	1,012,700
(*b*) Guaranteed Lines	707,000	513,200
TOTAL .	3,580,100	2,397,100

Of the total new capital of £2,949,000 entered in the Budget Estimate, the sum of £1,732,900 was intended for discharge of debentures, leaving £1,216,100 as required for expenditure. Some of the debentures have been renewed instead of being discharged, but the new capital for expenditure according to the Revised Estimate amounts to £3,065,400. This large increase of £1,849,300 over the Budget Estimate is due to the formation of a new Company to take up the Burma Railway from September 1, 1896. As already stated in paragraph 200, the total receipts from this Company on account of subscribed capital are estimated at £1,836,500.

The requirements of the Railway Companies for stores, establishment charges, etc., were overestimated, and the programmes of the Companies are always liable to important changes.

Railway Companies' Remittances.

204. The Railway Companies whose transactions are above dealt with have separate capital deposit accounts in England, and funds withdrawn in England are directly brought to account in the Home Treasury. But closely connected with these are the Remittance transactions of Railway Companies working State lines in India, such as the East Indian, the South Indian, and the Rajputana-Malwa Railways. Advances are made to these Companies in England for the purchase of stores, etc., and the advances adjusted in India by debit to the Revenue Accounts of the lines, but funds raised for Capital Expenditure by the East Indian Railway Company under the authority of the East Indian Railway Company's Act are also treated as remittances. The estimate of the remittances of the Companies was taken at £117,200 in the Budget Estimate, but in the Revised Estimate there is entered a net receipt in England of £194,300. The following are the details of the transactions :—

	Budget	Revised.
	£	£
Advances for purchase of Stores—		
East Indian Railway	360,000	407,500
Rajputana-Malwa	50,000	43,600
South Indian Railway	92,300	58,300
Bengal and North-Western Railway	16,900	101,400
	519,200	610,800
East Indian Railway Debentures	400,000	802,500
Transfer fees, etc.	2,000	2,600
	402,000	805,100
Net Remittance from India	117,200	—194,300

The net improvement in the receipts of £311,500 is due to the issue of £400,000 additional debentures by the East Indian Railway Company.

Family and other Remittances.

205. The net payments on account of family and other remittances from India will be £150,700 less than the Budget Estimate, owing mainly to the recovery from Her Majesty's Imperial Government of the extra charges connected with the employment of Indian Native Troops at Suakin.

1897-98. Home Treasury Ways and Means.

206. The net disbursements at the Home Treasury in 1897-98, excluding Loans and Council Bills, are estimated at £18,043,400. It is not, however, possible for the Government of India to supply the whole of this amount by means of Council Bills next year, and the Secretary of State has, with reference to the probable famine requirements in India, and to the expenditure on railway construction, reduced his estimate of drawings to £13,000,000. The reduced drawings will be supplemented by a sterling loan of £3,500,000 to be raised by the issue of India Stock and by a temporary loan of £2,000,000, of which £1,000,000

will replace a like amount of India Bills issued in the current year, and the other £1,000,000 will replace the amount of India Bills which it was possible, as above explained, to discharge without replacement this year. The last amount will be additional debt so far as the year 1897-98 is concerned.

According to the programme now announced the net disbursements of the Home Treasury will be met, in the year 1897-98, by the sale of Bills on India of £13,000,000, by the creation of additional sterling debt to the extent of £4,500,000, and by a reduction in the cash balances of £543,400.

207. It should be understood that in stating the present intentions of the Secretary of State no sort of pledge is given that he will adhere to the programme.

INDIA.

Ways and Means in India.

208. The following is a summary of the Estimate of Ways and Means in India:—

	1896-97		1897-98.
	Budget.	Revised	Budget
RECEIPTS.	Rx.	Rx.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it	27,928,300	23,844,700	23,955,700
2. Rupee Loan	4,000,000	6,048,700	4,000,000
3. Increase of the Unfunded Debt, mostly Savings Bank Deposits, net	831,100	—317,300	502,400
4. Other items, net	474,500	—655,700	21,700
5. *For Remittance to Secretary of State, net*—			
(*a*) *Railway Companies' Remittances*	117,200	—194,200	500,500
(*b*) *Other Remittances*	178,300	50,800	213,000
Add—Opening Balance	16,500,488	16,500,510	13,465,810
TOTAL	50,029,888	45,277,410	42,659,110
OUTGOINGS.			
6. Excess Expenditure charged to Provincial Balances	886,400	1,228,500	1,190,000
7. Expenditure not charged to Revenue	4,080,000	2,738,800	4,790,600
8. Rupee Debt discharged	275,000	717,000	575,100
9. Loans to Municipalities, etc., net	406,100	764,700	245,400
10. *Issues on Capital Account to Railway Companies, net*	1,526,400	964,600	956,300
11. Council Bills—*Sterling Amount*	10,503,400	15,288,500	13,025,300
12. Do. Exchange	12,296,600	10,109,700	8,554,700
Add—Closing Balance	14,055,988	13,465,810	13,321,710
TOTAL	50,029,888	45,277,410	42,659,110

The headings in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

1896-97. General Summary.

209. The net Revenues in India were taken in the Budget Estimate of 1896-97 at Rx. 27,928,300, but owing to heavy loss of Revenue and increase in Expenditure caused by the famine, they are now estimated to yield only Rx. 23,844,700. This large deficiency of Rx. 4,083,600 in the Revenues is further increased by withdrawals from the Savings Banks and increased loans for famine

relief purposes. The Savings Bank transactions are expected to result in a net withdrawal of Rx. 241,100 against a net receipt of Rx. 750,800 entered in the Budget Estimate, and the net amount of loans will exceed that estimate by Rx. 358,600. The total diminution of the cash balances under the three heads mentioned thus amounts to Rx. 5,434,100. The deficiency is met chiefly by a reduction in Council Bill payments of Rx. 3,402,000 and the issue of a loan, not contemplated in the Budget Estimates, for Rx. 2,048,700 for the investment of two crores of the Currency Reserve. The year is now expected to close with a cash balance of Rx. 13,465,810.

1897-98. Main features.

210. The important disbursements—in India and England taken together—for which we have to provide in 1897-98, otherwise than from the Revenues of the year, are (1) the deficit in the Revenue Account both on Imperial and Provincial Account, (2) the Capital Expenditure of Government not charged to Revenues, and (3) the advances to Railway Companies for Capital Expenditure. The deficit in the Revenue Account, including the expenditure of the Provincial Governments from balances, is estimated at Rx. 3,654,000. The total estimate of Capital Expenditure by the Government not charged to Revenue amounts to Rx. 6,588,600, including Rx. 1,130,700 on account of the Assam-Bengal Railway, Rx. 537,900 for the East Indian Railway, and Rx. 600,000 for the Tirhoot Railway Extension; and we have undertaken to advance in 1897-98 Rx. 1,174,500 to the Indian Midland and Bengal-Nagpur Railways for expenditure in India on new extensions. The total of the disbursements above mentioned amounts to Rx. 11,417,100. Our cash balances are now reduced to as low a level as is consistent with our requirements in the months of minimum balance—November and December—, and they cannot be drawn upon to meet any substantial portion of the above sum. We must, therefore, have recourse to loans; and it is intended to raise Rx. 4,000,000 by a rupee loan in India, and to meet the remainder of the liability by the sterling loans in England mentioned in paragraph 206, the Secretary of State's drawings being reduced.

Rupee Loan of 1896-97.

211. It was announced in paragraph 178 of the last Financial Statement that a new loan of Rx. 4,000,000 would be raised in India in 1896-97. This loan was issued on June 22, and tenders for it were received on July 22. The favourable state of the money market at the time enabled the Government to issue the loan at 3 per cent, and in spite of the reduced rate of interest the average price of the loan was R103-1-10½ per cent.

Conversion and discharge of unguaranteed 3½ per cent loan.

212. As the price of the new 3 per cent loan remained above par for some time after its issue, it was decided to offer the balance of the unguaranteed 3½ per cent loans, amounting to Rx. 5,684,950, for conversion into the new loan. Accordingly, by Notification No. 3850, dated September 4, 1896, the 3½ per cent loans of 1853-54 and 1893-94 were notified for discharge on January 30, 1897, and the option was given to holders of notes of the 3½ per cent loans to tender them for transfer to the 3 per cent loan of 1896-97 by October 2, 1896. The amount of the 3½ per cent loans transferred to 3 per cents in exercise of this option was Rx. 4,887,160, leaving Rx. 797,790 to be discharged. Provision has been made in the present estimates for the discharge of Rx. 360,000 in 1896-97 and Rx. 350,000 in 1897-98.

Addition to Currency Investment.

213. The question of increasing the investment of the Government Currency Reserve by 2 crores of rupees had been considered by the Government last year, and it was in contemplation to make the necessary change in the Paper Currency Act in the present session. As soon as it was ascertained towards the middle of October that the famine would entail heavy loss of Revenue and increase in Expenditure, we were compelled to ask the Secretary of State to reduce his drawings. The Secretary of State announced the necessary reduction, and this, combined with low Government balances and other causes, produced considerable

tightness in the money market in November and December. To relieve this tightness by making available to the commercial public through increased Council Bill drawings and through the Presidency Banks the additional two crores which the measure would set free from the Currency Reserve, Act XXI of 1896 was passed on December 17, and Government Promissory Notes for Rx. 2,048,650 of the 3 per cent loan were issued to the Currency Department on December 18 1896: see Notifications Nos. 5366 and 5367 of the latter date.

214. The balance of the 3 per cent loan on 31st March 1897 will be Rx. 10,935,860, and, as already stated, it is the present intention to increase that balance by the issue of a new loan for Rx. 4,000,000 in 1897-98. Although this is the present intention, full liberty is reserved, as usual, to alter the programme, as now announced, to any extent that may be considered desirable.

215. The following table gives the details of the transactions of Savings Banks during the last few years and the estimated transactions for 1896-97 and 1897-98:—

Year.	Net additions to deposits, cash.	Interest.	Total addition.
1888-89	685,200	261,800	947,000
1889-90	—362,900	272,200	—90,700
1890-91	250,700	279,700	530,400
1891-92	517,900	306,200	824,100
1892-93	548,900	339,400	888,300
1893-94	179,900	368,000	547,900
1894-95	— 84,500	297,000	212,500
1895-96	247,700	338,500	586,200
1896-97, Budget	422,000	328,800	750,800
1896-97, Revised	—589,600	348,500	—241,100
1897-98, Budget	78,000	350,000	428,000

The high price of food-grains and the prevalence of distress have probably caused withdrawals from Savings Banks in the current year. It should be noted, however, that Rx. 230,000 of net additions in 1895-96, and the same amount of net withdrawals of 1896-97, should be taken against each other, being transactions on account of a large Provident Fund which for a time was held on Savings Bank Account. Corrected for this the figures for the three years stand—

	Rx.
1894-95	—84,500
1895-96	+17,700
1896-97, Revised	—359,600

For 1897-98 no increase in the net deposits in Post Office Savings Banks is anticipated; but the normal additions to the several departmental Provident Funds are taken into account.

216. The net issues on account of loans by the Government to Municipalities, etc., in 1896-97 are now expected to be Rx. 764,700 against Rx. 406,100 entered in the Budget Estimate—an increase of Rx. 358,600. This increase is the difference between the increases in the gross advances of Rx. 436,800 and in the recoveries of Rx. 78,200. The increased advances represent loans to agriculturists and others in provinces affected by famine and scarcity: the additional grants for such advances sanctioned by the Government of India during the year amounted to Rx. 663,000. Provision has been made in the Budget Estimate of 1897-98 for net issues on account of loans to the extent of Rx. 245,400. According to estimates furnished by the several Local Govern-

ments, large amounts may be usefully spent in the provinces by Municipalities and other Local Bodies on drainage and waterworks, but the Government of India have not been able to provide for the whole of the requirements out of their balances in 1897-98. This inability is due to the fact that we are obliged to provide fully, as a first claim upon our resources, for the whole amount of advances and loans required in connection with the famine or plague, and that after providing for such requirements there is no margin of available funds to be lent to Local Bodies for ordinary works of public improvement. If funds are urgently required for such works in 1897-98, the local authorities concerned will, it is hoped, be able to raise them directly in the open market.

Cash Balance.

217. The year 1897-98 is estimated to close with a cash balance in the Indian Treasuries of Rx. 13,321,710, which is less than the opening balance of the year by Rx. 144,100 only.

Section VII.—Summary.

218. The principal features in this Statement are—

(1) The Accounts of 1895-96 closed with a surplus of Rx. 1,533,998.

(2) The Revised Estimates of 1896-97 show a deficit of Rx. 1,986,900. The cause of the deficit is the failure of the monsoon and the consequent scarcity and famine. There is a direct expenditure on Famine Relief of Rx. 1,965,700: the scarcity has also caused a loss of Land Revenue of Rx. 2,432,100, a loss of Railway Revenue of Rx. 1,420,000, and smaller losses under other heads of Revenue, as well as increases of expenditure under many of the ordinary heads. In Bombay the plague has been added to the famine, and joined with it in bringing about these losses. In addition, there is a loss of Opium Revenue of Rx. 508,600 caused by a fall in the price realised for Bengal Opium and a reduction in the exports of Malwa Opium. On the other hand, the rise in the rate of exchange from $13\frac{3}{4}d.$ to $14{\cdot}46d.$ the rupee secures a saving of Rx. 1,329,700 in the exchange on sterling payments.

(3) The Budget Estimates of 1897-98 show a deficit of Rx. 2,464,000. The famine accounts for this deficit also.

(4) The expenditure on Famine Relief is estimated at Rx. 3,641,200: the loss of Land Revenue at Rx. 436,500: the loss of Railway Revenue at Rx. 901,300; and the famine also causes other losses of Revenue and increases of Expenditure.

(5) The loss of Opium Revenue amounts to Rx. 1,079,100.

(6) The rise in the rate of exchange from $13\frac{3}{4}d.$ to $14{\cdot}46d.$ the rupee will secure a saving of Rx. 1,360,000 in the exchange on sterling payments, as well as savings in the pay of the British Troops and in the cost of Exchange Compensation Allowances. There will also be a considerable reduction in the Military expenditure, as the heavy expenditure on preparations for mobilization, which was specially provided for in 1896-97, will not recur.

(7) The Capital Expenditure on Railways is expected to be as follows:—

	1896-97. Rx.	1897-98. Rx.
On State Railways (including expenditure on the East Indian Railway and the Assam-Bengal Railway from capital raised by the Companies)	5,767,700	6,700,000
On Railways of the Companies under contract with the Government from funds raised by them	2,990,600	3,430,000
On Railways of Companies outside the Government Accounts, and Branch Lines	2,470,200	3,283,800

(8) It is expected that the Secretary of State will sell Council Bills for £15,300,000 in 1896-97 and for £13,000,000 in 1897-98.

(9) In 1896-97 the Secretary of State raised a loan of £2,400,000 by the issue of 2½ per cent India Stock to discharge debentures which fell due; and he paid off India Bills falling due in the year for £2,500,000, and issued India Bills for £1,500,000. In 1897-98 he intends to raise a loan of £3,500,000 by the issue of India Stock, to issue India Bills for £2,000,000, and to pay off India Bills falling due for £1,000,000.

(10) These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amounts to be obtained by Bills or raised by loans, as he may find occasion.

(11) The Government of India raised a public loan of Rx. 4,000,000 in 1896-97 at 3 per cent, and also issued new 3 per cent paper to the Head Commissioner of Paper Currency for the investment of Rx. 2,000,000 of the Currency Reserve authorised by Act XXI of 1896 passed on December 17. It is intended to raise a loan for Rx. 4,000,000 in 1897-98 Full liberty is, however, reserved to the Government of India to vary this intention in any way and to any extent which may be expedient. The 3½ per cent loan of 1893-94 was successfully converted to 3 per cent in 1896-97.

(12) The Government of India are for the time in serious financial difficulties caused by the famine. When that calamity and the plague in Bombay and Sind shall have passed away, the Government will, it is hoped, be found to be in a strong financial position.

J. WESTLAND,

CALCUTTA;
March 19, 1897.

APPENDIX.

ACCOUNTS AND ESTIMATES.

Accounts	1895-96.
Revised Estimates . . .	1896-97.
Budget Estimates . . .	1897-98.

CONTENTS.

General Statement of the Accounts and Estimates of the Revenue India, in India

	For details vide Statement.	RECEIPTS.			
		Accounts, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
Revenue—					
Principal Heads of Revenue—					
Land Revenue	A	26,200,955	26,093,300	23,699,200	25,646,200
Opium	...	7,123,922	6,895,300	6,386,700	5,816,200
Salt	...	8,861,843	8,700,000	8,438,200	8,734,000
Stamps	...	4,727,055	4,732,700	4,771,500	4,836,500
Excise	...	5,722,417	5,744,700	5,613,200	5,679,100
Customs	...	5,017,278	4,481,900	4,516,700	4,491,900
Other Heads	...	8,419,861	8,566,300	8,512,000	8,570,700
TOTAL PRINCIPAL HEADS Rx.	...	66,073,341	65,214,200	61,937,500	63,774,600
Interest	A	825,052	848,300	1,087,300	841,300
Post Office, Telegraph, and Mint	"	2,840,253	2,914,300	2,992,000	2,982,800
Receipts by Civil Departments	"	1,684,522	1,657,800	1,687,000	1,689,200
Miscellaneous	"	1,095,914	975,900	1,076,900	1,023,100
Railways	"	21,859,189	21,58[illegible],200	20,159,900	20,682,400
Irrigation	"	2,209,953	2,883,300	3,200,700	3,122,500
Buildings and Roads	"	713,832	664,600	697,700	679,600
Receipts by Military Department	"	978,011	879,100	964,800	881,300
TOTAL REVENUE Rx.	...	98,370,167	97,620,700	93,803,800	95,070,800
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	...	3,811,300	5,412,900	6,924,900
Temporary Debt (net Incurred)	"	...	...	...	1,000,000
Unfunded Debt (net Incurred)	"	739,047	831,100	...	502,100
Deposits and Advances (net)	"	...	...	...	1,497,500
Loans and Advances by Imperial Government (net Receipts)	"	...	57,900	42,400	91,500
Capital of Railway Companies (net Receipts)	"	...	...	581,600	...
Remittances (net)	"	80,502	...	297,100	...
Secretary of State's Bills drawn	"	17,664,492	16,500,000	15,300,000	13,000,000
TOTAL RECEIPTS	...	116,854,208	118,821,000	115,437,800	118,693,100
Balance on 1st April—India Rx.	...	22,529,488	16,500,488	16,500,510	13,465,810
England £	...	2,503,124	3,794,724	3,393,798	2,814,698
GRAND TOTAL	...	141,886,820	139,116,212	135,332,108	134,973,608

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 19th March 1897.

W. H. DOBBIE,
Offg. Deputy Comptroller General.

and Expenditure and Receipts and Disbursements of the Government of and in England.

	For details *vide* Statement.	DISBURSEMENTS. Accounts, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
Expenditure—					
Direct Demands on the Revenues	B	10,351,257	11,156,900	10,907,600	11,229,400
Interest	"	4,044,799	3,676,700	3,456,100	3,550,000
Post Office, Telegraph, and Mint	"	2,594,880	2,733,500	2,728,400	2,891,200
Salaries and Expenses of Civil Departments	"	15,172,860	15,399,500	15,383,300	15,467,800
Miscellaneous Civil Charges	"	5,933,332	6,030,300	5,802,900	5,913,000
Famine Relief and Insurance	"	586,485	598,500	2,012,900	3,666,200
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	"	7,661	14,500	14,000	7,300
Railway Revenue Account	"	23,479,457	23,857,500	22,970,100	23,499,200
Irrigation	"	2,976,311	3,203,600	3,251,600	3,111,700
Buildings and Roads	"	5,810,512	6,140,600	6,013,200	5,780,100
Army Services	"	25,398,157	25,174,900	24,295,000	24,195,500
Special Defence Works	"	101,349	57,500	123,500	19,400
Total Expenditure, Imperial and Provincial Rx.	...	96,457,060	98,044,000	97,019,200	99,330,800
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	548,902	1,200	...	9,200
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	169,793	887,600	1,228,500	1,199,200
Total Expenditure charged against Revenue Rx.	...	96,836,169	97,157,600	95,790,700	98,140,800
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works Rx.	End of B	4,087,194	6,256,700	4,557,400	6,588,600
Debt, Deposits, and Advances—					
Permanent Debt (net Discharged)	C	586,412	...	...	...
Temporary Debt (net Discharged)	"	...	...	1,000,000	...
Unfunded Debt (net Discharged)	"	...	...	317,300	...
Deposits and Advances (net)	"	1,316,042	44,100	1,290,800	...
Loans and Advances by Imperial Government (net Advances)	"	74,446	...	...	...
Loans and Advances by Provincial Governments (net Advances)	"	164,097	464,000	807,100	336,900
Capital of Railway Companies (net Payments)	"	185,937	2,154,500	...	1,274,000
Remittances (net)	"	...	16,100	...	15,000
Secretary of State's Bills paid	"	18,742,215	16,503,400	15,288,300	13,025,300
Total Disbursements	...	121,992,512	122,596,400	119,051,600	110,380,600
Balance on 31st March—India Rx.	...	16,500,510	14,055,988	13,475,819	13,321,710
England £	...	3,393,798	2,463,824	2,814,008	2,271,298
GRAND TOTAL	...	141,886,820	139,116,212	135,332,108	134,973,008
Revenue		98,370,167	97,620,700	93,803,800	95,676,800
Expenditure chargeable thereon		96,836,169	97,157,600	95,790,700	98,140,800
Surplus (+) Deficit (−)		Rx. 1,533,998	463,100	−1,986,900	−2,464,000

A. F. COX,

J. F. FINLAY,

A.—*Statement of the Revenue of*

HEADS OF REVENUE.	ACCOUNTS, 1895-96. India. Imperial.	India. Provincial and Local.	England.	Exchange.* 13·63d.	Total.	REVISED India. Imperial.	India. Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue—							
I.—Land Revenue	16,247,110	9,953,845	...	...	26,200,955	14,541,600	9,157,600
II.—Opium	7,123,922	...	...	...	7,123,922	6,386,700	...
III.—Salt	8,821,252	40,593	...	...	8,861,845	8,403,800	34,400
IV.—Stamps	1,248,495	3,478,560	...	...	4,727,055	1,264,000	3,507,500
V.—Excise	4,334,984	1,387,433	...	...	5,722,417	4,255,300	1,357,900
VI.—Provincial Rates	4,056	3,702,949	...	...	3,707,005	4,100	3,533,900
VII.—Customs	4,987,603	29,675	...	...	5,017,278	4,487,000	29,700
VIII.—Assessed Taxes	1,045,962	789,227	...	...	1,835,189	1,050,000	805,500
IX.—Forest	959,589	700,915	...	...	1,660,504	1,042,800	725,700
X.—Registration	213,816	211,054	...	..	424,870	225,400	222,100
XI.—Tributes from Native States	792,301	...	...	...	792,301	902,500	...
Total	45,779,090	20,294,251	...	...	66,073,341	42,563,200	19,374,300
XII.—Interest	641,710	159,557	13,510	10,269	825,052	700,900	158,000
Post Office, Telegraph, and Mint—							
XIII.—Post Office	1,704,786	8,709	...	...	1,713,495	1,763,900	8,900
XIV.—Telegraph	1,075,851	...	5,723	4,356	1,085,940	1,071,000	...
XV.—Mint	40,895	...	13	10	40,918	141,000	...
Total	2,821,532	8,709	5,746	4,366	2,840,353	2,976,800	8,900
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	22,125	355,749	...	...	377,874	22,700	336,900
XVI.—Law and Justice { Jails	40,121	272,177	...	...	312,298	38,900	274,100
XVII.—Police	17,043	400,849	...	...	417,892	19,300	414,500
XVIII.—Marine	25,854	143,520	...	...	169,374	32,100	131,700
XIX.—Education	1,998	217,725	...	...	219,723	2,300	222,300
XX.—Medical	376	80,402	1,862	1,415	84,055	500	89,600
XXI.—Scientific and other Minor Departments	11,185	91,268	485	368	103,306	11,600	87,200
Total	118,702	1,561,690	2,347	1,783	1,684,522	127,400	1,556,300
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc.	156,020	47,393	96,901	73,622	374,836	149,400	43,900
XXIII.—Stationery and Printing	32,449	51,838	...	...	84,287	35,800	55,400
XXIV.—Exchange	178,306	...	...	...	178,306	181,400	...
XXV.—Miscellaneous	111,374	338,935	4,646	3,530	458,485	107,300	323,600
Total	479,049	438,166	101,547	77,152	1,095,914	473,900	422,900
Railways—							
XXVI.—State Railways (Gross Receipts)	17,414,849	1,143,445	230	175	18,558,699	16,307,800	1,216,900
XXVII.—Guaranteed Companies (Net Traffic Receipts)	3,275,238	...	...	..	3,275,238	2,610,000	...
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	25,252	...	...	...	25,252	24,900	...
Total	20,715,339	1,143,445	230	175	21,859,189	18,942,700	1,216,900
Irrigation—							
XXIX.—Major Works: Direct Receipts	759,935	519,473	...	...	1,279,408	1,164,200	932,000
Portion of Land Revenue due to Irrigation	821,664	...	...	...	821,664	891,900	...
XXX.—Minor Works and Navigation	50,686	148,195	..	...	198,881	51,200	161,400
Total	1,632,285	667,668	...	..	2,299,953	2,107,300	1,093,400
Buildings and Roads—							
XXXI.—Military Works	49,699	...	...	...	49,699	61,100	..
XXXII.—Civil Works	22,913	597,712	24,724	18,784	664,133	16,300	577,000
Total	72,612	597,712	24,724	18,784	713,832	77,400	577,000
Receipts by Military Department—							
XXXIII.—Army: Effective	751,079	...	65,456	49,727	867,156	744,600	...
Non-effective	93,509	...	9,857	7,489	110,855	91,700	...
Total	845,488	...	75,307	57,216	978,011	836,300	...
TOTAL REVENUES	73,105,807	24,871,198	223,417	169,745	98,370,167	68,865,900	24,407,700

* The columns headed "Exchange" show under the several heads of Revenue and Expenditure which include transactions in England Exchange thereon calculated in accordance with the average Rate obtained or estimated to be obtained for Bills and Telegraphic Transfers sold during the year.

INDIA, in India and in England.

ESTIMATE, 1896-97.				BUDGET ESTIMATE 1897-98.						
				India						
England.	Exchange.* £1 = R16·6.	Total.	Increase + Decrease — of Revised, as compared with Budget Estimates, 1896-97. (Excluding Exchange.)	Imperial.	Provincial and Local.	England.	Exchange* £1 = R16·6.	Total.	Increase + Decrease — of Budget, 1897-98, as compared with Budget Estimates, 1896-97 (Excluding Exchange.)	Increase + Decrease — of Budget, 1897-98, as compared with Revised Estimates, 1896-97. (Excluding Exchange.)
£	Rx.	Rx.		Rx.	Rx.	£	Rx.	Rx.		
...	...	23,699,200	—2,394,100	14,934,300	10,711,900	...	...	25,646,200	—447,100	+1,947,000
...	...	6,386,700	—508,600	5,816,200	...	...	..	5,816,200	—1,079,100	—570,500
...	...	8,438,200	—261,800	8,714,600	19,400	.	...	8,734,000	+34,000	+295,800
...	...	4,771,500	+38,800	1,253,300	3,583,200	...	...	4,836,500	+103,800	+65,000
...	...	5,613,200	—131,500	3,846,100	1,833,000	...	..	5,679,100	—65,600	+65,900
...	...	3,538,000	—131,800	4,200	3,617,500	...	...	3,621,700	—48,100	+83,700
...	...	4,516,700	+34,800	4,463,700	28,200	...	..	4,491,900	+10,000	—24,800
...	...	1,855,500	+12,300	1,043,600	806,700	...	..	1,850,300	+7,100	—5,200
...	..	1,768,500	+36,200	905,400	850,800	...	...	1,756,200	+23,900	—12,300
...	...	447,500	+18,700	221,400	219,500	...	...	440,900	+12,100	—6,600
...	...	902,500	+10,300	901,600	...	.	..	901,600	+9,400	—900
.	...	61,937,500	—3,276,700	42,104,400	21,670,200	...	...	63,774,600	—1,439,600	+1,837,100
101,400	67,000	1,087,300	+175,700	657,300	175,700	5,000	3,300	841,300	—6,000	—182,300
...	...	1,772,800	+2,100	1,818,400	8,900	...	...	1,827,300	+56,600	+54,500
3,800	2,500	1,078,200	—20,900	1,081,000	..	4,200	2,800	1,088,000	—17,400	+9,500
..	...	141,000	+103,800	67,500	...	...	.	67,500	+30,300	—73,500
3,800	2,500	2,992,000	+79,000	2,966,900	8,900	4,200	2,800	2,982,800	+69,500	—9,500
...	...	359,600	—22,400	8,500	360,300	..	...	368,800	—13,200	+9,200
...	...	313,000	—1,700	32,000	303,300	...	..	335,300	+22,600	+22,300
...	...	433,800	+21,100	1,500	422,000	...	...	424,400	+11,700	—9,400
...	..	163,800	+20,200	10,000	130,300	...	...	140,300	—3,300	—23,500
...	...	224,600	+1,600	1,900	230,500	...	...	232,400	+9,400	+7,800
1,700	1,100	92,900	+11,100	200	84,700	1,600	1,100	87,600	+5,800	—5,300
300	200	99,300	—600	9,700	90,200	300	200	100,400	+500	+1,100
2,000	1,300	1,687,000	+29,300	63,800	1,622,200	1,900	1,300	1,689,200	+31,500	+2,200
94,100	62,100	349,500	—3,000	144,400	47,500	91,400	60,300	343,600	—7,100	—4,100
...	...	91,200	+1,300	27,000	57,600	...	...	84,600	—5,300	—6,600
...	.	181,400	+61,400	160,000	...	...	...	160,000	+40,000	—21,400
14,400	9,500	454,800	+39,400	97,100	333,600	2,500	1,700	434,900	+27,300	—12,100
108,500	71,600	1,076,900	+99,100	438,500	438,700	93,900	62,000	1,023,100	+54,900	—44,200
200	100	17,525,000	—797,000	17,965,800	57,600	200	100	18,023,700	—298,300	+498,700
...	...	2,610,000	—623,000	2,630,000	...	..	...	2,630,000	—603,000	+20,000
...	..	24,900	—3,200	28,700	...	...	...	28,700	+600	+3,800
200	100	20,159,900	—1,423,200	20,624,500	57,000	200	100	20,682,400	—900,700	+522,500
...	...	2,096,200	+352,500	1,080,100	882,000	..	..	1,968,100	+224,400	—128,100
...	...	891,900	—38,000	940,500	...	...	...	940,500	+10,600	+48,600
...	...	212,600	+2,900	53,200	160,700	...	...	213,900	+1,200	+1,300
...	...	3,200,700	+317,400	2,079,800	1,042,700	...	..	3,122,500	+239,200	—78,200
...	...	61,100	+11,100	50,000	...	...	..	50,000	...	—11,100
26,100	17,200	636,600	+23,600	9,400	574,400	27,600	18,200	629,600	+15,600	—8,000
26,100	17,200	697,700	+34,700	59,400	574,400	27,600	18,200	679,600	+15,600	—19,100
65,000	42,900	852,500	+67,900	730,400	...	29,200	19,300	778,900	+17,900	—50,000
12,400	8,200	112,300	—1,100	84,200	...	11,000	7,200	102,400	—10,000	—8,900
77,400	51,100	964,800	+66,800	814,600	...	40,200	26,500	881,300	+7,900	—58,900
319,400	210,800	93,803,800	—3,897,900	69,799,200	25,590,400	173,000	114,200	95,676,800	—1,928,300	+1,969,600
	Add—Increase on account of Exchange . Rx		+81,000				*Deduct*—Decrease on account of Exchange . Rx		—15,600	—96,600
	TOTAL INCLUDING EXCHANGE Rx		—3,816,900				TOTAL INCLUDING EXCHANGE Rx		—1,943,900	+1,873,000

B.—*Statement of the Expenditure chargeable on the*

Heads of Expenditure.	Accounts, 1895-96. India. Imperial.	Accounts, 1895-96. India. Provincial and Local.	Accounts, 1895-96. England.	Accounts, 1895-96. Exchange.* 17 0,381d.	Accounts, 1895-96. Total.	Revised. India. Imperial.	Revised. India. Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	224,473	75,576	...	...	300,049	232,700	70,800
2.—Assignments and Compensations	512,739	1,041,980	...	...	1,554,719	517,000	1,051,700
Charges in respect of Collection, *viz.*:—							
3.—Land Revenue	397,843	3,699,211	36	27	4,097,117	387,700	3,706,000
4.—Opium (including cost of Production)	2,067,973	...	550	418	2,068,941	2,503,900	...
5.—Salt (including cost of Production)	453,805	67,202	21	16	521,044	400,900	67,900
6.—Stamps	−40,346	135,504	43,492	33,044	171,694	−41,200	136,000
7.—Excise	157,454	50,390	64	49	207,957	161,000	51,500
8.—Provincial Rates	...	52,675	...	...	52,675	...	52,800
9.—Customs	76,809	125,984	88	67	202,948	79,400	122,000
10.—Assessed Taxes	14,985	14,883	...	...	29,868	15,200	15,100
11.—Forest	504,332	404,378	1,393	1,058	911,161	557,800	428,000
12.—Registration	117,058	116,026	...	...	233,084	119,800	118,800
Total	4,487,125	5,783,809	45,644	34,679	10,351,257	4,994,800	5,827,800
Interest—							
13.—Interest on Debt	3,731,433		3,821,593	2,903,534	10,456,566	3,745,000	
Deduct Amounts chargeable to Railways†	3,686,287		1,198,904	910,890	5,796,081	3,805,200	
" Amounts chargeable to Irrigation	1,222,409		...	..	1,222,409	1,253,400	
Remainder chargeable on Ordinary Debt	−1,394,812	127,549	2,622,693	1,992,644	3,438,076	−1,313,600	147,000
14.—Interest on other Obligations	602,959	3,505	147	112	606,723	488,600	4,300
Total	−791,853	131,054	2,622,846	1,992,756	4,044,799	−1,002,000	151,300
Post Office, Telegraph, and Mint—							
15.—Post Office	1,336,306	119,784	106,666	81,042	1,643,798	1,402,000	125,300
16.—Telegraph	719,991	...	101,071	76,701	897,853	759,000	...
17.—Mint	52,404	...	469	356	53,229	58,000	...
Total	2,108,701	119,784	208,206	158,189	2,594,880	2,220,200	125,300
Salaries and Expenses of Civil Departments—							
18.—General Administration	676,351	917,738	243,055	185,350	2,023,394	665,200	910,100
19.—Law and Justice { Courts	112,592	2,975,012	1,820	1,383	3,090,807	115,000	2,971,800
19.—Law and Justice { Jails	151,018	805,744	...	..	956,762	170,900	900,500
20.—Police	651,453	3,387,722	933	709	4,040,817	640,000	3,491,300
21.—Marine (including River Navigation)	181,342	145,410	236,599	179,701	743,112	200,200	105,000
22.—Education	29,772	1,504,500	1,200	917	1,536,489	32,900	1,525,700
23.—Ecclesiastical	192,135	...	156	119	192,410	189,000	...
24.—Medical	40,923	979,154	6,159	4,679	1,030,915	42,800	1,011,400
25.—Political	909,244	69,010	47,793	36,230	1,062,183	893,400	60,000
26.—Scientific and other Minor Departments	261,800	187,830	26,327	20,002	495,971	292,300	181,000
Total	3,206,630	10,972,126	564,992	429,190	15,172,800	3,248,300	11,236,000
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	437,250	...	9,505	7,207	454,082	427,500	...
28.—Civil Furlough and Absentee Allowances	793	...	223,537	169,837	394,167	700	...
29.—Superannuation Allowances and Pensions	86,433	882,713	1,817,694	1,381,029	4,167,869	88,900	912,200
30.—Stationery and Printing	113,021	491,597	45,143	34,520	685,187	132,300	484,800
32.—Miscellaneous	33,140	166,245	18,549	14,093	232,027	36,000	169,300
Total	671,237	1,540,555	2,114,738	1,606,754	5,933,332	685,400	1,566,300
Famine Relief and Insurance—							
33.—Famine Relief	...	18,301	...	...	18,301	1,553,200	398,000
34.—Construction of Protective Railways	529,867	...	...	...	529,867	...	...
35.—Construction of Protective Irrigation Works	38,317	...	...	...	38,317	47,200	...
Total††	568,184	18,301	...	...	586,485	1,600,400	398,000
Carried over	10,340,030	18,565,629	5,556,382	4,221,572	38,683,613	11,680,500	19,298,700

* See foot note to Statement A.

†Included under the following heads:—

	Accounts, 1895-96. India.	Accounts, 1895-96. England.	Accounts, 1895-96. Exchange.	Accounts, 1895-96. Total.	Revised Estimate, 1896-97. India.	Revised Estimate, 1896-97. England.	Revised Estimate, 1896-97. Exchange.	Revised Estimate, 1896-97. Total.
	Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
State Railways Interest on Debt	3,666,375	980,020	744,570	5,390,984	3,723,100	975,700	643,900	5,113,700
Interest chargeable against Companies on Advances	497	218,884	156,301	375,682	42,100	218,900	144,500	405,500
Interest on capital deposited by Companies	19,415	...	...	19,415	...	...	...	...
Total	3,686,287	1,198,904	910,890	5,796,081	3,805,200	1,194,600	788,400	5,848,200

Revenues of India, in India and in England.

ESTIMATE, 1896-97.			Increase + Decrease — of Revised, as compared with Budget Estimates, 1896-97. (Excluding Exchange.)	BUDGET ESTIMATE, 1897-98.					Increase + Decrease — of Budget, 1897-98, as compared with Budget Estimates, 1896-97. (Excluding Exchange.)	Increase + Decrease — of Budget, 1897-98, as compared with Revised Estimates, 1896-97. (Excluding Exchange.)
				India.						
England.	Exchange.* £1 = R10·6.	Total.		Imperial.	Provincial and Local.	England.	Exchange.* £1 = R10·6	Total.		
£	Rx.	Rx.		Rx.	Rx.	£	Rx.	Rx.		
...	...	309,500	+ 10,700	222,400	76,200	...	...	298,600	− 900	− 10,900
...	...	1,569,300	+ 33,100	511,400	1,047,000	...	...	1,558,400	+ 22,200	− 10,900
400	300	4,094,400	− 81,500	105,900	4,059,800	600	400	4,166,700	− 9,300	+ 72,200
900	600	2,505,400	− 89,900	2,654,000	...	400	300	2,654,700	+ 59,700	+ 149,600
200	100	529,100	− 37,700	515,200	54,500	300	200	570,200	+ 3,300	+ 41,000
41,000	27,100	163,500	− 6,200	− 42,600	139,900	29,800	19,700	146,800	− 15,500	− 9,300
200	100	212,800	− 8,800	136,800	74,400	100	100	211,400	− 10,200	− 1,400
...	...	52,800	− 3,800	...	54,600	...	...	54,600	− 2,000	+ 1,800
...	...	202,000	− 5,300	82,400	128,300	...	...	210,700	+ 3,400	+ 8,700
...	...	30,300	− 1,100	16,500	16,200	...	.	32,700	+ 1,300	+ 2,400
8,500	5,600	999,900	− 47,400	563,400	509,600	1,900	1,200	1,076,100	+ 33,200	+ 80,600
...	...	238,600	− 5,800	124,300	124,200	..	...	248,500	+ 4,100	+ 9,900
51,200	33,800	10,907,600	− 243,700	4,889,700	6,284,700	33,100	21,900	11,229,400	+ 90,000	+ 333,700
3,825,400	2,524,700	10,095,100	+ 12,200	3,878,200		3,907,700	2,579,200	10,365,100	+ 227,700	+ 215,500
1,194,600	788,400	5,848,200	− 91,900	4,098,800		1,182,900	785,400	6,074,100	+ 167,000	+ 228,900
	...	1,253,400	− 700	1,285,000		..	...	1,285,000	+ 30,900	+ 31,600
2,630,800	1,736,300	2,993,500	+ 74,800	− 1,655,100	149,500	2,717,800	1,793,800	3,006,000	+ 29,800	− 45,000
200	100	462,600	− 51,400	539,400	4,300	200	100	544,000	+ 30,000	+ 81,400
2,631,000	1,736,400	3,456,100	+ 23,400	− 1,115,700	153,800	2,718,000	1,793,900	3,550,000	+ 59,800	+ 36,400
112,200	74,000	1,714,100	+ 31,100	1,447,100	128,100	104,900	69,200	1,740,300	+ 71,100	+ 40,000
118,000	77,900	954,900	− 20,300	820,300	...	101,700	106,700	1,088,700	+ 84,700	+ 105,000
500	300	59,400	+ 6,000	52,000	...	700	500	53,200	+ 200	− 6,400
230,700	152,200	2,728,400	+ 17,400	2,319,400	128,100	267,300	176,400	2,891,200	+ 155,000	+ 138,600
261,600	172,600	3,615,500	+ 15,500	633,700	940,200	256,400	169,200	1,993,500	+ 2,000	− 12,600
3,200	2,100	3,092,100	− 21,700	20,300	3,089,100	2,300	1,500	3,119,300	+ 6,100	+ 27,800
...	..	1,071,400	+ 99,100	143,700	897,000	...	..	1,040,700	+ 68,400	− 30,700
600	400	4,138,300	+ 24,400	62,700	4,120,800	500	300	4,184,300	+ 70,500	+ 46,100
215,400	142,200	723,400	− 7,100	349,100	170,100	220,700	145,700	601,600	− 42,400	− 35,300
1,600	1,100	1,561,300	− 80,900	17,700	1,600,200	1,400	900	1,020,200	− 21,800	+ 65,100
100	100	189,800	− 5,700	19,600	...	400	300	103,700	− 2,000	+ 3,700
7,000	4,600	1,005,800	− 8,100	24,400	1,040,900	6,900	4,600	1,076,800	+ 2,900	+ 11,000
24,400	16,100	999,900	+ 19,400	877,900	69,700	21,700	14,300	983,600	+ 4,900	− 14,500
31,300	20,600	525,800	− 13,600	303,800	201,300	28,300	18,700	552,100	+ 14,600	+ 28,200
545,200	359,800	15,383,300	+ 15,300	2,432,300	12,141,400	538,600	355,500	15,467,800	+ 104,100	+ 58,800
9,600	6,300	443,400	− 11,400	420,300	...	9,400	6,200	435,000	− 18,800	− 7,400
228,000	150,500	379,200	+ 1,000	900	...	226,000	149,200	376,100	− 200	− 1,800
873,000	1,236,200	4,110,300	+ 29,700	76,400	940,700	1,884,200	1,243,600	4,153,900	+ 65,900	+ 36,200
45,800	30,200	693,100	− 18,200	125,400	500,000	47,800	31,500	704,700	− 7,900	+ 10,300
19,000	12,600	236,900	− 600	25,100	182,500	21,000	13,800	242,400	+ 3,700	+ 4,300
175,400	1,435,800	5,862,900	+ 1,100	648,100	1,032,200	2,188,400	1,444,300	5,913,000	+ 42,700	+ 41,600
8,700	5,800	1,965,700	+ 1,884,900	2,946,100	695,100	...	..	3,641,200	+ 3,566,200	+ 1,681,300
...	...	...	− 473,500	...	...	...	...	...	− 473,500	...
...	...	47,200	− 2,800	25,000	...	...	...	25,000	− 25,000	− 22,200
8,700	5,800	2,012,900	+ 1,408,600	2,971,100	605,100	...	...	3,666,200	+ 3,067,700	+ 1,659,100
642,200	3,723,800	40,351,200	+ 1,222,100	12,144,900	21,035,300	5,745,400	3,792,000	42,717,600	+ 3,520,300	+ 2,298,200

BUDGET ESTIMATE, 1897-98.			
India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.
,017,200	971,000	640,900	5,629,100
81,000	218,900	144,500	445,000
...	...	...	...
,098,800	1,189,900	785,400	6,074,100

†† The following further sums, which are included under XXVI and 38 —State Railways, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of Companies:—

	Accounts, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
Indian Midland Railway .	273,966	215,400	239,200
Bengal-Nagpur Railway .	139,549	210,200	217,300
Total . Rx.	413,515	435,600	456,500

B.—*Statement of the Expenditure chargeable on the*

Heads of Expenditure.	Accounts, 1895-96. India. Imperial.	Accounts, 1895-96. India. Provincial and Local.	Accounts, 1895-96. England	Accounts, 1895-96. Exchange.* 13·03816d.	Accounts, 1895-96. Total.	Revised India. Imperial.	Revised India. Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Brought forward	10,340,030	18,565,629	5,556,382	4,221,572	38,683,613	11,686,500	19,298,700
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	7,661	...	...	7,661	...	14,000
Railway Revenue Account—							
38.—State Railways: Working Expenses	8,655,735	385,101	...	...	9,040,836	8,415,500	409,500
Interest on Debt	3,450,807	215,568	980,020	744,589	5,390,984	3,605,100	218,000
Annuities in purchase of Railways	...	...	1,705,396	1,295,708	3,001,104	...	...
Interest chargeable against Companies on Advances	497	...	218,884	166,301	385,682	42,100	...
Interest on Capital deposited by Companies	33,941	...	681,919	518,101	1,233,961	14,800	...
39.—Guaranteed Companies: Surplus Profits. Land and Supervision	530,315	...	...	...	530,315	480,500	...
Interest	2,822	...	2,161,563	1,642,290	3,806,675	8,100	...
40.—Subsidized Companies: Land, etc.	8,134	10,117	...	...	18,251	92,000	10,100
41.—Miscellaneous Railway Expenditure	71,623	26	...	...	71,649	61,700	...
Total	12,753,874	610,812	5,747,782	4,360,989	23,479,457	12,719,800	637,600
Irrigation—							
42.—Major Works: Working Expenses	455,945	331,356	...	...	787,301	500,600	375,500
Interest on Debt	677,788	544,621	...	...	1,222,409	703,400	550,000
43.—Minor Works and Navigation	374,232	590,894	838	637	966,601	397,600	721,800
Total	1,507,965	1,466,871	838	637	2,976,311	1,601,600	1,647,300
Buildings and Roads—							
44.—Military Works	1,151,478	...	30,947	23,513	1,205,938	1,112,500	...
45.—Civil Works	611,458	3,841,116	86,375	65,625	4,604,574	669,500	4,038,600
Total	1,762,936	3,841,116	117,322	89,138	5,810,512	1,782,000	4,038,600
Army Services—							
46.—Army: Effective	17,222,977	..	1,819,267	1,382,224	20,424,468	16,307,000	...
Non-Effective	897,135	...	2,316,527	1,760,027	4,973,689	898,700	...
Total	18,120,112	..	4,135,794	3,142,251	25,398,157	17,205,700	...
Special Defence Works—							
47.—Special Defence Works	21,716	...	45,252	34,381	101,349	25,600	...
Total Expenditure, Imperial and Provincial	44,506,633	24,492,089	15,603,370	11,854,968	96,457,060	45,021,200	25,636,200
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	548,902	...	...	548,902	...	...
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	160,793	..	...	160,793	...	1,228,500
Total Expenditure charged against Revenue	44,506,633	24,871,198	15,603,370	11,854,968	96,836,169	45,021,200	24,407,700

	Accounts, 1895-96. India.	Accounts, 1895-96. England.	Accounts, 1895-96. Exchange.	Accounts, 1895-96. Total.
Expenditure not charged to Revenue—				
Capital Outlay, Railways and Irrigation Works—				
48.—State Railways	Rx. 2,191,354	£ 679,562	Rx. 516,311	Rx. 3,387,227
49.—Irrigation Works	693,611	3,612	2,744	699,967
Total	2,884,965	683,174	519,055	4,087,194

* See foot-note to Statement A.

Revenues of India, in India and in England—continued.

ESTIMATE, 1896-97.			Increase + Decrease — of Revised, as compared with Budget Estimates, 1896-97. (Excluding Exchange.)	BUDGET ESTIMATE, 1897-98.					Increase + Decrease — of Budget, 1897-98, as compared with Budget Estimates, 1896-97. (Excluding Exchange.)	Increase + Decrease — of Budget, 1897-98, as compared with Revised Estimates, 1896-97. (Excluding Exchange.)
				India.						
England.	Exchange* £1=R10 6.	Total.		Imperial.	Provincial and Local.	England.	Exchange* £1=R16·6.	Total.		
£	Rx.	Rx.		Rx.	Rx.	£	Rx.	Rx.		
5,642,200	3,723,800	40,351,200	+ 1,222,100	12,144,900	21,035,300	5,745,400	3,792,000	42,717,600	+ 3,520,300	+ 2,298,200
...	...	14,000	—500	...	7,300	...	...	7,300	—7,200	—6,700
...	...	8,825,000	—185,800	8,988,000	39,300	...	...	9,027,300	+ 16,500	+ 202,300
975,700	643,900	5,442,700	—48,200	4,017,200	...	971,000	640,900	5,629,100	+ 141,200	+ 189,400
1,712,600	1,130,300	2,842,900	+ 3,600	...	...	1,712,500	1,130,200	2,842,700	+ 3,500	—100
218,900	144,500	405,500	+ 5,700	81,600	...	218,900	144,500	445,000	+ 45,200	+ 39,500
722,700	477,000	1,214,500	—6,300	19,500	...	800,000	528,000	1,347,500	+ 75,700	+ 82,000
...	...	480,500	—145,000	303,000	...	...	...	303,000	—322,500	—177,500
2,160,900	1,426,200	3,595,200	+ 1,400	7,200	...	2,169,400	1,431,800	3,608,400	+ 9,000	+ 7,600
...	...	102,100	—6,100	226,100	10,100	...	...	236,200	+ 128,000	+ 134,100
...	...	61,700	—25,300	60,000	...	...	...	60,000	—27,000	—1,700
5,790,800	3,821,900	22,970,100	—406,000	13,702,600	49,400	5,871,800	3,875,400	23,499,200	+ 69,600	+ 475,600
...	...	876,100	+ 55,400	475,000	384,800	...	...	859,800	+ 39,100	—16,300
...	...	1,253,400	—700	729,400	555,600	...	...	1,285,000	+ 30,900	+ 31,600
1,600	1,100	1,122,100	—7,000	294,000	671,200	1,000	700	966,900	—161,800	—154,800
1,600	1,100	3,251,600	+ 47,700	1,498,400	1,611,600	1,000	700	3,111,700	—91,800	—139,500
25,000	16,500	1,154,000	—84,100	1,207,300	...	14,400	9,500	1,231,200	+ 100	+ 84,200
91,000	60,100	4,859,200	—44,300	321,400	4,076,800	90,800	59,900	4,548,900	—354,400	—310,100
116,000	76,600	6,013,200	—128,400	1,528,700	4,076,800	105,200	69,400	5,780,100	—354,300	—225,900
1,899,000	1,253,400	19,459,400	—396,900	16,050,300	...	1,921,600	1,268,200	19,240,100	—631,000	—234,100
2,372,000	1,565,500	4,836,200	—15,000	918,600	...	2,431,800	1,605,000	4,955,400	+ 64,700	+ 79,700
4,271,000	2,818,900	24,295,600	—411,900	16,968,900	...	4,353,400	2,873,200	24,195,500	—566,300	—154,400
59,000	38,900	123,500	+ 30,700	...	...	11,700	7,700	19,400	—42,200	—72,900
5,880,600	10,481,200	97,019,200	+ 353,700	45,843,500	26,780,400	16,088,500	10,618,400	99,330,800	+ 2,528,100	+ 2,174,400
...	...	...	...	...	...	...	...	9,200	—303,600	+ 38,500
...	...	1,228,500	—342,100	...	1,190,000	...	...	1,190,200		
5,880,600	10,481,200	95,790,700	+ 11,600	45,843,500	25,590,400	16,088,500	10,618,400	98,140,800	+ 2,224,500	+ 2,212,900
	Deduct—Decrease on account of Exchange . Rx.		—1,378,500				*Add*—Increase (+) or *Deduct*—Decrease (—) on account of Exchange . Rx.		—1,241,300	+ 137,200
	TOTAL INCLUDING EXCHANGE . . Rx.		—1,366,900				TOTAL INCLUDING EXCHANGE . . Rx.		+ 983,200	+ 2,350,100

REVISED ESTIMATE, 1896-97.				BUDGET ESTIMATE, 1897-98.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
3,008,800	1,091,000	720,100	3,819,900	4,049,100	1,078,000	714,500	5,838,600
730,000	4,500	3,000	737,500	741,500	5,100	3,400	750,000
3,738,800	1,095,500	723,100	4,557,400	4,790,600	1,083,100	714,900	6,588,600

C.—*Statement of Receipts and Disbursements*

	Accounts, 1895-96.			Revised Estimate, 1896-97.			Budget Estimate, 1897-98.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£		*Rx.*	£		*Rx.*	£	
Revenue (from Statement A)	97,977,005	223,417	98,200,422	93,273,600	319,400	93,593,000	95,389,600	173,000	95,562,600
Exchange added to Revenue	169,745	...	169,745	210,800	...	210,800	114,200	...	114,200
TOTAL	98,146,750	223,417	98,370,167	93,484,400	319,400	93,803,800	95,503,800	173,000	95,676,800
Permanent Debt incurred—									
Sterling Debt—									
India Stock	...			...	2,400,000		...	3,500,000	
Rupee Debt—									
Rupee Loan	...			6,048,700	...		4,000,000		
TOTAL	...			6,048,700	2,400,000	8,448,700	4,000,000	3,500,000	7,500,000
NET			0			5,412,900			6,924,900
Temporary Debt incurred—									
Temporary Loans	...	2,000,000	2,000,000		1,500,000	1,500,000		2,000,000	2,000,000
NET			0			0			1,000,000
Unfunded Debt—									
Special Loans	1,088	...		...	...		...	...	
Treasury Notes	...	...		2,200	...		...	...	
Deposits of Service Funds	243,721	...		71,000	...		151,000	...	
Savings Bank Deposits	4,615,391	...		5,196,400	...		4,734,300	...	
TOTAL	4,860,170	...	4,860,170	5,269,600	...	5,269,600	4,885,300	...	4,885,300
NET			739,047			0			502,400
Deposits and Advances—									
Balances of Provincial Allotments	548,902	...		...	...		9,200	...	
Excluded Local Funds	790,627	...		770,800	...		761,800	...	
Railway Funds	75,709	...		77,900	...		75,000	...	
Deposits of Sinking Funds	16,606	...		11,800	...		12,400	...	
Departmental and Judicial Deposits	18,472,070	...		18,543,800	...		18,199,000	...	
Advances	3,840,105	673	...	3,377,500	1,700		3,180,100	1,400	
Suspense Accounts	41,419	...		19,100	...		9,100	...	
Exchange on Remittance Accounts, net	...	...		169,700	...		2,598,100	...	
Miscellaneous	290	...		...	9,000		25,300	...	
TOTAL	23,788,737	673	23,789,410	22,970,600	10,700	22,981,300	24,870,600	1,400	24,872,000
NET			0			0			1,497,500
Carried over	126,795,657	2,224,090		127,773,300	4,230,100		129,259,700	5,674,400	

of the Government of India, in India and in England.

	Accounts, 1895-96.			Revised Estimate, 1896-97.			Budget Estimate, 1897-98.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rs.	£		*Rs.*	£		*Rs.*	£	
Expenditure, Imperial and Provincial (from Statement B)	68,098,722	15,603,370	84,602,092	70,657,400	15,880,600	86,538,000	72,623,900	16,088,500	**88,712,400**
Exchange, charged as Expenditure	11,854,968	...	11,854,968	10,481,200	...	10,481,200	10,618,400	...	10,618,400
Add—Provincial Surpluses, transferred to "Deposits"	548,902	...	548,902	...	...	...	9,200	...	**9,200**
Deduct—Provincial Deficits, charged against "Deposits"	*—169,793*	...	*—169,793*	*—1,228,500*	...	*—1,228,500*	*—1,190,200*	...	*—1,190,200*
Total	81,232,799	15,603,370	96,836,169	79,910,100	15,880,600	95,790,700	82,052,300	16,088,500	98,140,800
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works	2,884,965	683,174		2,738,800	1,095,500		4,790,600	1,083,100	
Exchange on Expenditure not charged to Revenue	519,055	...		723,100	...		714,900	...	
Total	3,404,020	683,174	4,087,194	3,461,900	1,095,500	4,557,400	5,505,500	1,083,100	**6,588,600**
Permanent Debt discharged—									
Sterling Debt—									
India 4 p. c. Stock	...	1,600		...	5,100		...	...	
India 3½ p. c. Debentures	.	...		...	2,000,000		...	...	
South Indian Railway Debentures	...	...		...	313,700		...	...	
Rupee Debt—									
3½ p. c. Loans	21,950	...		300,000	...		350,000	...	
5 p. c. Loans	...	...		.	...		..	...	
4½ p. c. Loans	21,040	...		12,000	...		5,000	...	
4 p. c. Loans	540,884	...		345,000	...		220,000	...	
Stock Notes	38	...		...	...		100	...	
Total	584,812	1,600	586,412	717,000	2,318,800	3,035,800	575,100	...	575,100
Net			**586,142**			**0**			**0**
Temporary Debt discharged—									
Temporary Loans	...	2,000,000	2,000,000	...	2,500,000	2,500,000	...	1,000,000	1,000,000
Net			**0**			**1,000,000**			**0**
Unfunded Debt—									
Special Loans	365	...		400	..		...	...	
Treasury Notes	...	...		...	...		...	...	
Deposits of Service Funds	100,477	...		102,500	...		102,600	...	
Savings Bank Deposits	4,020,281	...		5,484,000	...		4,280,300	...	
Total	4,121,12	...	4,121,123	5,586,900	...	5,586,900	4,382,900	...	4,382,900
Net			**0**			**317,300**			**0**
Deposits and Advances—									
Balances of Provincial Allotments	169,793	...		1,228,500	...		1,190,200	...	
Excluded Local Funds	798,177	...		780,600	...		753,600	...	
Railway Funds	60,400	...		79,100	...		68,300	...	
Deposits of Sinking Funds	5,798	...		...	...		...	...	
Departmental and Judicial Deposits	18,279,012	...		18,739,200	...		18,270,800	...	
Advances	3,731,032	3,069		3,388,400	2,100		3,056,200	...	
Suspense Accounts	223,372	...		24,500	...		17,400	...	
Exchange on Remittance account net	906,901	...		...	...		..	...	
Miscellaneous	918,754	138		11,700	9,000		...	...	
Total	25,102,245	3,207	25,105,452	24,201,000	11,100	24,272,100	23,374,500	...	23,374,500
Net			**1,316,042**			**1,290,800**			**0**
Carried over	114,444,999	18,291,351		113,930,900	21,805,000		115,800,300	18,171,600	

C.—*Statement of Receipts and Disbursements*

	Accounts, 1895-96.			Revised Estimate, 1896-97.			Budget Estimate, 1897-98.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£		*Rx.*	£		*Rx.*	£	
Brought forward .	126,795,657	2,224,090		127,773,300	4,230,100		129,259,700	5,674,400	
Loans and Advances by Imperial Government .	137,164	...	137,164	125,500	...	125,500	107,600	...	107,600
Net .			0			42,400			91,500
Loans and Advances by Provincial Governments	369,082	...	369,082	392,400	...	392,400	411,700	...	411,700
Net .			0			0			0
Capital Receipts from Railway Companies—									
On account of Subscribed Capital .	163,800	791,483		306,000	3,936,600		1,535,300	4,491,400	
Repayments . .	1,192,868	11,553		206,300	6,700		162,700	3,000	
Total .	1,356,668	803,030	2,159,704	512,300	3,943,300	4,455,600	1,698,000	4,494,400	6,192,400
Net .			0			581,600			0
Remittances—									
Inland Money Orders .	21,757,807	...		22,800,000			23,900,000		
Other Local Remittances	42,019	...		500,700			444,900		
Other Departmental Accounts . .	475,393	...		279,200			304,200		
Net Receipts by Civil Treasuries from—									
Post Office . .	730,869	...		794,300			555,000		
Telegraph . .	94,938	...		44,000			...		
Guaranteed Railways	3,214,040	...		2,440,200			2,781,500		
Public Works .	1,850,254	...		...			...		
Net Receipts from Civil Treasuries by—									
Telegraph . .	...	...		...			5,200		
Marine . .	175,785	...		260,500			212,000		
Military . .	10,709,922	...		16,039,100			15,700,900		
Public Works .	...	...		783,600			2,681,600		
Remittance Account between England and India—									
Railway transactions	659,122	152,266		610,800	805,100		903,000	402,500	
Other „	3,13,632	189,379		381,400	302,700		359,400	122,500	
Total .	46,024,387	341,645	46,366,032	45,000,400	1,107,800	46,108,200	47,847,700	525,000	48,372,700
Net .			80,502			297,100			0
Secretary of State's Bills drawn	...	17,664,492	17,664,492	...	15,300,000	15,300,000	...	13,000,000	13,000,000
Total Receipts .	174,682,958	21,033,263		173,803,900	24,581,200		179,324,700	23,693,800	
Opening Balance .	22,529,488	2,503,124		16,500,510	3,393,798		13,465,810	2,814,698	
GRAND TOTAL .	197,212,446	23,536,387		190,304,410	27,974,998		192,790,510	26,508,498	

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 19th March 1897.

W. H. DOBBIE,
Offg. Deputy Comptroller General.

of the Government of India, in India and in England—continued.

	Accounts, 1895-96.			Revised Estimate, 1896-97.			Budget Estimate, 1897-98.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£		*Rx.*	£		*Rx.*	£	
Brought forward	114,444,999	18,291,351		113,936,900	21,806,000		115,890,300	18,171,600	
Loans and Advances by Imperial Government	211,610	...	211,610	83,100	...	83,100	16,100	...	16,100
Net			74,446			0			0
Loans and Advances by Provincial Governments	533,179	...	533,179	1,199,500	...	1,199,500	748,600	...	748,600
Net			164,097			807,100			336,900
Payments to Railway Companies on Capital Account—									
For discharge of Debentures	...	...		...	871,200		...	2,441,400	
For Expenditure	1,491,821	853,820		1,476,900	1,525,900		2,654,300	2,370,700	
Total	1,491,821	853,820	2,345,641	1,476,900	2,397,100	3,874,000	2,654,300	4,812,100	7,466,400
Net			185,937			0			1,274,000
Remittances—									
Inland Money Orders	21,739,588	...		22,800,000	...		23,900,000	...	
Other Local Remittances	...	...		500,700	..		444,900	...	
Other Departmental Accounts	445,834	...		279,200	...		304,200	...	
Net Payments into Civil Treasuries by—									
Post Office	730,835	...		794,300	...		555,000	...	
Telegraph	94,609	...		44,000	...		...	...	
Guaranteed Railways	3,214,646	...		2,446,200	...		2,781,500	...	
Public Works	1,866,747	...		...	...		...	...	
Net Issues from Civil Treasuries to—									
Telegraph	...	...		...	...		5,200	...	
Marine	175,742	...		260,500	...		212,000	...	
Military	16,709,922	...		15,940,100	...		15,700,900	...	
Public Works	...	...		563,600	...		2,681,000	...	
Remittance Account between England and India—									
Railway transactions	149,250	662,138		805,100	610,800		402,500	903,000	
Other "	160,939	335,280		330,000	346,400		146,400	350,500	
Total	45,288,112	997,418	46,285,530	44,853,900	957,200	45,811,100	47,134,200	1,253,500	48,387,700
Net			0			0			15,000
Secretary of State's Bills paid	18,742,215	...	18,742,215	15,288,300	...	15,288,300	13,025,300	...	13,025,300
Total Disbursements	180,711,936	20,142,589		176,838,600	25,160,300		179,468,800	24,237,200	
Closing Balance	16,500,510	3,393,798		13,465,810	2,814,698		13,321,710	2,271,298	
GRAND TOTAL	197,212,446	23,536,387		190,304,410	27,974,998		192,790,510	26,508,498	

A. F. COX,
Offg. Comptroller General.

J. F. FINLAY,
Secretary to the Government of India.

D.—*Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Settlements.*

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Accounts, 1895-96.										
Balance at end of 1894-95	15,195	85,901	197,521	131,811	602,946	416,094	325,264	763,142	678,769	3,216,643
Added in 1895-96 . .	...	8,688	217,917	24,299	108,211	...	...	81,770	108,017	548,902
Spent in 1895-96 . .	449	...	...	...	...	155,618	13,726	...	...	169,793
Balance at end of 1895-96 .	14,746	94,589	415,438	156,110	711,157	260,476	311,538	844,912	786,786	3,595,752
Revised Estimate, 1896-97.										
Balance at end of 1895-96 (by Accounts).	14,746	94,589	415,438	156,110	711,157	260,476	311,538	844,912	786,786	3,595,752
Spent in 1896-97 . .	2,500	52,300	34,800	33,000	230,300	202,900	105,000	199,700	367,100	1,228,500
Balance at end of 1896-97 .	12,246	42,289	380,638	123,110	480,857	57,576	205,638	645,212	419,686	2,367,252
Budget Estimate, 1897-98.										
Balance at end of 1896-97 (by Revised Estimate).	12,246	42,289	380,638	123,110	480,857	57,576	205,638	645,212	419,686	2,367,252
Added in 1897-98 . .	.	...	.	...	...	9,200	..	...	...	9,200
Spent in 1897-98 . .	1,600	6,100	184,900	23,000	454,700	...	85,900	279,700	163,300	1,199,200
Balance at end of 1897-98 .	10,646	36,189	195,738	100,110	26,157	66,776	119,738	365,512	256,386	1,177,252

W. H. DOBBIE,
Offg. Deputy Comptroller General.

A. F. COX,
Offg. Comptroller General.

J. F. FINLAY,
Secretary to the Government of India.

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 19th March 1897.

E.—*Statement of Net Revenue and Expenditure—India and England.*

Part I.—Income.

REVENUE.	Accounts, 1895-96.		Revised Estimate, 1896-97.		Budget Estimate, 1897-98.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
.—Land Revenue, etc.:						
1. Land Revenue	26,150,709		23,045,300		25,001,800	
2. Forest	1,656,647		1,762,000		1,753,000	
3. Tributes from Native States	792,301		902,500		901,600	
	28,599,657		26,309,800		28,256,400	
Deduct,—						
Assignments	*1,127,276*		*1,136,100*		*1,130,900*	
NET	—	27,472,381	—	25,173,700	—	27,125,500
.—Opium, Net Receipts	5,054,971		3,880,600		3,161,300	
Deduct,—						
Assignments	*5,077*		*5,100*		*5,100*	
NET	—	5,049,894		3,875,500		3,156,200
.—Taxation:						
1. Salt	8,825,674		8,402,500		8,668,800	
2. Stamps	4,070,087		4,717,000		4,782,600	
3. Excise	5,690,570		5,582,000		5,053,800	
4. Provincial Rates	3,690,480		3,531,700		3,616,000	
5. Customs	4,005,021		4,408,800		4,375,900	
6. Assessed Taxes	1,822,418		1,842,500		1,836,800	
7. Registration	423,573		446,200		439,700	
	30,049,723		28,932,200		29,403,600	
Deduct,—						
Assignments	*422,396*		*428,100*		*422,400*	
NET	—	29,627,357	—	28,504,100	—	28,981,200
—Miscellaneous Receipts (*i.e.*, Mint, Gain by Exchange and Miscellaneous)	—	392,453	—	480,900	—	366,800
		62,542,085		58,034,200		59,629,700
cess of Expenditure over Income		...		1,986,900		2,164,000
	—	62,542,085		60,021,100		62,093,700

Part II.—Expenditure.

CHARGES.	Accounts, 1895-96.		Revised Estimate, 1896-97.		Budget Estimate, 1897-98.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Debt Services	—	3,219,747	—	2,368,800	—	2,708,700
.—Military Services:						
1. Army	24,420,146		23,330,800		23,314,200	
2. Military Works	1,136,239		1,092,900		1,181,300	
3. Special Defence Works	101,349		123,500		19,100	
TOTAL	—	25,677,734	—	24,547,200	—	24,514,800
.—Collection of Revenue:						
1. Land Revenue, including District Administration	4,097,117		4,044,[illegible]		4,166,700	
2. Forest	911,161		900,000		1,070,100	
3. Other Heads	1,419,270		1,429,100		1,474,000	
TOTAL	—	6,427,548	—	6,523,400	—	6,717,700
.—Commercial Services:						
Net Expenditure—						
1. Railway	1,620,263		2,810,200		2,816,800	
2. Irrigation	676,358		51,000		—16,800	
	2,296,620		2,861,100		2,800,000	
Deduct—Net Receipts—						
Post Office	69,697		58,700		78,000	
Telegraph	188,087		123,300		—700	
	257,784		182,000		77,300	
NET	—	2,038,842	—	2,679,100	—	2,728,700
.—Civil Services:						
1. Civil Departments	13,488,338		13,096,300		13,778,000	
2. Miscellaneous Civil Charges	5,242,182		5,185,300		5,242,400	
3. Famine Relief and Insurance	580,485		2,012,000		3,000,200	
4. Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	7,661		14,000		7,500	
5. Civil Works	3,940,441		4,222,000		3,919,300	
	23,205,107		25,131,100		26,013,800	
Add or Deduct,—						
Provincial Surplus or Deficit	379,109		*1,228,500*		*1,100,000*	
TOTAL	—	23,644,216	—	23,902,600	—	25,423,800
		61,008,087		60,021,100		62,093,700
Excess of Income over Expenditure		1,533,998		...		...
		62,542,085		60,021,100		62,093,700

W. H. DOBBIE,
Offg. Deputy Comptroller General.

A. F. COX,
Offg. Comptroller General.

J. F. FINLAY,
Secretary to the Government of India.

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INDEX TO

The Gazette of India.

JANUARY TO JUNE 1897.

G. I. C. P. O.—No. 44 G. I.—2-9-97—1,325.

CONTENTS OF INDEX.

INDEX TO

The Gazette of India.

JANUARY TO JUNE 1897.

PART I.

B.

C

D

E

G

I

J

L

Q

R

Q

R

U

V

W

Y

Z

GOVERNOR-GENERAL'S ORDERS AND NOTIFICATIONS.

FOREIGN DEPARTMENT.

EXTERNAL.

INTERNAL.

DEPARTMENT OF FINANCE AND COMMERCE.

COTTON DUTIES

MILITARY DEPARTMENT.

MARINE DEPARTMENT.

PUBLIC WORKS DEPARTMENT.

l

DEPARTMENT OF REVENUE AND AGRICULTURE.

EMIGRATION

INDEX TO

The Gazette of India.

JANUARY TO JUNE 1897.

PART II.

B

C

H

I

J

K

L

M

N

O

P

S

T

Y

Z

INDEX TO

The Gazette of India.

JANUARY TO JUNE 1897.

PART III.

Page

Advertisements and Notices by private Individuals and Corporations.

INDEX TO

The Gazette of India.

JANUARY TO JUNE 1897.

PART IV.

INDEX TO

The Gazette of India.

JANUARY TO JUNE 1897.

PART V.

INDEX TO

The Gazette of India.

JANUARY TO JUNE 1897.

PART VI.

INDEX TO

The Gazette of India.

EXTRAORDINARY.

JANUARY TO JUNE 1897.

INDEX TO THE SUPPLEMENT TO

The Gazette of India.

JANUARY TO JUNE 1897.

INDEX TO THE EXTRA SUPPLEMENT TO

The Gazette of India.

JANUARY TO JUNE 1897.